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HOUSE BILL 948

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Brian K. Moore

AN ACT

RELATING TO PROPERTY TAXATION; AMENDING AND REPEALING SECTIONS
OF THE NMSA 1978 TO ELIMINATE THE YIELD CONTROL PROVISION
LIMITING PROPERTY TAX RATES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Property Tax Code is
enacted to read:

" NEW MATERIAL PROPERTY TAX RATES-- 2003 TAX YEAR--
TEMPORARY PROVISION.-- For the 2003 property tax year, for tax
rates subject to the limitations imposed by Section 7-37-7.1
NMSA 1978 prior to the 2003 tax year, the department of finance
and administration shall calculate and set the tax rates as if
the limitations imposed by Section 7-37-7.1 NMSA 1978 were in
effect and those rates shall be the tax rates that the
department orders the governing bodies of municipalities,

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1 counties, school districts and other governmental units to
2 impose pursuant to Section 7-38-34 NMSA 1978. "

3 Section 2. Section 3-41-2 NMSA 1978 (being Laws 1965,
4 Chapter 300, Section 14-42-2, as amended) is amended to read:

5 "3-41-2. FLOOD CONTROL-- TAX LEVY-- LIMITATIONS--
6 ELECTION-- RESULT-- BOND ISSUE MAY SUPPLEMENT-- LEVY.--

7 A. A municipality may levy a tax upon all property
8 subject to property taxation within the municipality for such
9 length of time as is necessary to accomplish the purpose
10 authorized in Sections 3-41-1 and 3-41-3 NMSA 1978. The rate
11 of the tax authorized by this subsection shall not exceed five
12 dollars (\$5.00) [~~or any lower maximum amount required by~~
13 ~~operation of the rate limitation provisions of Section 7-37-7.1~~
14 ~~NMSA 1978 upon a tax levied under this section]~~ on each one
15 thousand dollars (\$1,000) of net taxable value, as that term is
16 defined in the Property Tax Code.

17 B. Before levying the tax, the municipality shall
18 submit to the qualified electors of the municipality the
19 question of levying the tax. The question may be submitted at
20 any regular or special municipal election called for that
21 purpose. Notice of the election shall be given as provided in
22 the Municipal Election Code for special elections.

23 C. The municipality shall print the words "For tax
24 levy for flood protection purposes" and "Against tax levy for
25 flood protection purposes" or words of like import. The vote

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1 upon the question shall be separately canvassed as other
2 municipal elections are canvassed.

3 D. If a majority of the votes cast [~~favor~~] favours
4 the levy of the tax, the governing body shall levy and certify
5 the levy as any other tax is levied for municipal purposes.

6 E. Nothing in this section shall be construed as
7 prohibiting the issuance of negotiable bonds as authorized in
8 Section 3-30-5 NMSA 1978 to pay the cost of preventing flood
9 damage.

10 F. If a county has levied a tax for flood control
11 purposes as authorized in Sections 4-50-1 through 4-50-9 NMSA
12 1978 or any other law, the municipality is not prohibited from
13 levying a tax as authorized in this section. "

14 Section 3. Section 3-51-14 NMSA 1978 (being Laws 1965,
15 Chapter 300, Section 14-52-11, as amended) is amended to read:

16 "3-51-14. PRELIMINARY FUND ASSESSMENT--PURPOSE--LIMIT.--
17 Upon formation of a parking district, the governing body of the
18 city shall have power by ordinance to levy a uniform special
19 assessment upon all real property within the boundaries for the
20 purpose of paying the expenses of traffic surveys, construction
21 plans and assessment of benefits and damages to the surrounding
22 real property and other incidental expenses incurred prior to
23 receipt of money from the sale of bonds or otherwise. The rate
24 of the assessment authorized by this section shall not exceed
25 six dollars (\$6.00) [~~or any lower maximum amount required by~~

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1 ~~operation of the rate limitation provisions of Section 7-37-7.1~~
2 ~~NMSA 1978 upon an assessment levied under this section]~~ on each
3 one thousand dollars (\$1,000) of net taxable value, as that
4 term is defined in the Property Tax Code. "

5 Section 4. Section 4-48A-16 NMSA 1978 (being Laws 1978,
6 Chapter 29, Section 16, as amended) is amended to read:

7 "4-48A-16. SPECIAL TAX IMPOSED FOR SPECIAL HOSPITAL
8 DISTRICT. --

9 A. In each special hospital district, the board of
10 trustees may adopt a resolution calling for an election for the
11 purpose of authorizing the imposition of an ad valorem tax on
12 all taxable property within the special hospital district. The
13 revenue from such tax shall be used for current operations and
14 maintenance of hospitals, including hospital facilities owned
15 and operated by the special hospital district or [for]
16 hospitals operated and maintained by the special hospital
17 district pursuant to an agreement with a political subdivision
18 as provided in Subsection B of Section 4-48A-11 NMSA 1978, and
19 to pay the operational costs of the special hospital district.

20 B. In the case of a special hospital district
21 located wholly within one county, if authorized by a majority
22 of the qualified electors of the special hospital district
23 voting on the question, the board of county commissioners of
24 the county in which the special hospital district is located
25 shall levy such tax at the same time and in the same manner as

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1 levies for ad valorem taxes for school districts are made and
2 in the amount certified by the board of trustees as necessary
3 to meet its approved annual budget, but in no event shall the
4 tax levied exceed the rate limitation approved by the voters
5 ~~[or the rate limitations provided in Subsection D of this~~
6 ~~section]~~.

7 C. In the case of a special hospital district
8 ~~[which]~~ that is composed of all or a portion of two or more
9 counties, if a majority of the qualified electors of each
10 subdistrict voting on the question ~~[authorize]~~ authorizes a tax
11 levy, the boards of county commissioners of the counties
12 ~~[which]~~ that agreed to form the special hospital district shall
13 levy such tax in the manner provided in Subsection B of this
14 section.

15 D. The tax authorized in this section shall not
16 exceed four dollars twenty-five cents (\$4.25) ~~[or any lower~~
17 ~~maximum amount required by operation of the rate limitation~~
18 ~~provisions of Section 7-37-7.1 NMSA 1978 upon any tax imposed~~
19 ~~under this section]~~ on each one thousand dollars (\$1,000) of
20 net taxable value as that term is defined in the Property Tax
21 Code, of all taxable property of the county within the hospital
22 district for a period of time greater than four years. An
23 election upon the question of continuing the levy may be called
24 by the board of trustees immediately prior to the expiration of
25 the period of assessment previously approved by the qualified

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1 electors. "

2 Section 5. Section 4-48B-12 NMSA 1978 (being Laws 1981,
3 Chapter 83, Section 12, as amended) is amended to read:

4 "4-48B-12. TAX LEVIES AUTHORIZED. --

5 A. The county commissioners are authorized to
6 impose a mill levy and collect annual assessments against the
7 net taxable value of the property in a county to pay the cost
8 of operating and maintaining county hospitals or to pay to
9 contracting hospitals in accordance with a health care
10 facilities contract and in class A counties to pay for the
11 county's transfer to the county-supported medicaid fund
12 pursuant to Section [4 of the Statewide Health Care Act]
13 27-10-4 NMSA 1978 as follows:

14 (1) in class A counties as defined in Section
15 4-44-1 NMSA 1978, the mill levy shall not exceed a rate of six
16 dollars fifty cents (\$6.50) [~~or any lower maximum amount~~
17 ~~required by operation of the rate limitation provisions of~~
18 ~~Section 7-37-7.1 NMSA 1978 upon a mill levy imposed pursuant to~~
19 ~~this paragraph]~~ on each one thousand dollars (\$1,000) of net
20 taxable value of property allocated to the county [however, if
21 the county uses any portion, not to exceed one dollar fifty
22 cents (\$1.50), of the rate authorized by this paragraph to meet
23 the requirement of Section 4 of the Statewide Health Care Act,
24 the provisions of Section 7-37-7.1 NMSA 1978 do not apply to
25 the portion of the rate necessary to produce the revenues

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1 ~~required, provided that the portion of the rate does not exceed~~
2 ~~one dollar fifty cents (\$1.50)]; and~~

3 (2) in other counties, the mill levy shall not
4 exceed four dollars twenty-five cents (\$4.25) [~~or any lower~~
5 ~~maximum amount required by operation of the rate limitation~~
6 ~~provisions of Section 7-37-7.1 NMSA 1978 upon a mill levy~~
7 ~~imposed pursuant to this paragraph]~~ on each one thousand
8 dollars (\$1,000) of net taxable value of property allocated to
9 the county.

10 B. The mill levies provided in Paragraphs (1) and
11 (2) of Subsection A of this section shall be made at the
12 direction of the county commissioners, but only to the extent
13 that the county commissioners deem it necessary to operate and
14 maintain county hospitals, to pay the amounts required in the
15 performance of any health care facilities contracts made
16 pursuant to the Hospital Funding Act and to provide for a class
17 A county's transfer to the county-supported medicaid fund
18 pursuant to Section [~~4 of the Statewide Health Care Act]~~
19 27-10-4 NMSA 1978.

20 C. In the event that the mill levy provided for in
21 Paragraph (1) of Subsection A of this section is not authorized
22 by the electorate and the resulting mill levy proceeds are not
23 remitted to the entity operating the hospital within a
24 reasonable time period, any lease for operation of the hospital
25 between a county and a state educational institution named in

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1 Article 12, Section 11 of the constitution of New Mexico shall
2 be terminated immediately. Except as provided in Subsection D
3 of this section, in the event that the mill levy provided for
4 in Paragraph (1) of Subsection A of this section is authorized,
5 an amount not less than the amount that would be produced by a
6 mill levy at the rate of four dollars (\$4.00) [~~or any lower~~
7 ~~amount that would be required by operation of the rate~~
8 ~~limitation provisions of Section 7-37-7.1 NMSA 1978 upon this~~
9 ~~rate]~~ on each one thousand dollars (\$1,000) of net taxable
10 value of property allocated to the county shall be provided
11 from the proceeds of the mill levy to the state educational
12 institution operating the hospital for hospital purposes unless
13 the institution determines that the amount is not necessary.

14 D. A class A county imposing the mill levy provided
15 for in Paragraph (1) of Subsection A of this section may enter
16 into a mutual agreement with a state educational institution
17 named in Article 12, Section 11 of the constitution of New
18 Mexico operating the hospital permitting the transfer to the
19 county-supported medicaid fund by the county pursuant to
20 Section [~~4 of the Statewide Health Care Act]~~ 27-10-4 NMSA 1978
21 of not to exceed the amount that would be produced by a mill
22 levy at a rate of one dollar fifty cents (\$1.50) applied to the
23 net taxable value of property allocated to the county for the
24 prior property tax year and also not to exceed the amount that
25 would be produced by imposition of the county health care gross

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1 receipts tax.

2 E. The distribution of the mill levy authorized at
3 the rates specified in Subsection A of this section shall be
4 made to county and contracting hospitals as authorized in the
5 Hospital Funding Act. "

6 Section 6. Section 4-48B-15 NMSA 1978 (being Laws 1953,
7 Chapter 174, Section 2, as amended) is amended to read:

8 "4-48B-15. ELECTION ON SPECIAL LEVY. --

9 A. In the event the county commissioners of a
10 county, other than a class A county, desire to provide the mill
11 levy authorized in Paragraph (2) of Subsection A of Section
12 4-48B-12 NMSA 1978, the county commissioners shall submit to
13 the qualified electors of the county the question of levying
14 those taxes not to exceed four dollars twenty-five cents
15 (\$4.25) on each one thousand dollars (\$1,000) of net taxable
16 value of property allocated to the county for a period of time
17 not less than four years nor more than eight years.

18 B. In the event the county commissioners of a class
19 A county desire to provide the mill levy authorized in
20 Paragraph (1) of Subsection A of Section 4-48B-12 NMSA 1978,
21 the county commissioners shall submit to the qualified electors
22 of the county the question of levying those taxes not to exceed
23 six dollars fifty cents (\$6.50) on each one thousand dollars
24 (\$1,000) of net taxable value of property allocated to the
25 county for a period of time of not less than four years nor

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1 more than eight years.

2 C. The question may be submitted to the electors
3 and voted upon as a separate question at any general election
4 or at any special election called for that purpose by the
5 county commissioners. The election upon the question of a mill
6 levy shall be called, held, conducted and canvassed in
7 substantially the same manner as now or hereafter may be
8 provided by law for general elections.

9 D. In the event the mill levy submitted under
10 Subsection A or B of this section is voted upon favorably by
11 the electors of the county, the mill levy shall become
12 effective and be made for the ensuing fiscal year and those
13 future years, not less than three nor more than seven, as
14 stated in the question voted upon; provided that the question
15 of continuing the mill levy shall thereafter be submitted to
16 the electors at the general election immediately prior to the
17 expiration of the period of assessment previously approved.

18 ~~[The county commissioners shall decrease the rate of any mill~~
19 ~~levy imposed under the Hospital Funding Act if required by~~
20 ~~operation of the rate limitation provisions of Section 7-37-7.1~~
21 ~~NMSA 1978.]~~ Subject to the provisions of Subsection D of
22 Section 4-48B-12 NMSA 1978, the county commissioners may direct
23 that the mill levy be decreased or not be made for any year if,
24 in their judgment, sufficient funds for operation and
25 maintenance of the hospital and transfer to the county-

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1 supported medicaid fund, if applicable, are available or will
2 be obtained from other sources and if, relative to a county
3 hospital operated by a state educational institution named in
4 Article 12, Section 11 of the constitution of New Mexico, a
5 decision to decrease the mill levy is agreed to by the state
6 educational institution.

7 E. In the event that the mill levy approved by the
8 electors is less than the maximum mill levy authorized for the
9 county by Subsection A of Section 4-48B-12 NMSA 1978 and the
10 county commissioners desire to increase the amount of the
11 approved mill levy, the county commissioners shall submit, in
12 accordance with Subsection C of this section, to the qualified
13 electors of the county the questions of levying those
14 additional taxes for a period of time consistent with the
15 expiration of the mill levy previously approved; provided that
16 the additional taxes, when added to the mill levy previously
17 approved, may not exceed the mill levy maximum for the county
18 provided in Subsection A of Section 4-48B-12 NMSA 1978. In the
19 event that the mill levy increase is voted upon favorably by
20 the electors of the county, the increase shall become effective
21 for the years stated in the question voted upon. Nothing in
22 this subsection shall be construed as requiring an election to
23 restore the mill levy to an amount no higher than the mill levy
24 approved by the electors after a reduction in the mill levy
25 made pursuant to Subsection D of this section."

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1 Section 7. Section 4-50-2 NMSA 1978 (being Laws 1921,
2 Chapter 163, Section 2, as amended) is amended to read:

3 "4-50-2. TAX LEVY-- COUNTY FLOOD FUND-- AUTHORITY TO
4 BORROW. --A board of county commissioners, upon certification of
5 the need and estimated cost by the county flood commissioner,
6 may contract to borrow funds through state or federal agencies
7 or through the New Mexico finance authority for flood control
8 purposes and may levy an annual tax at a rate not to exceed one
9 dollar fifty cents (\$1.50) [~~or any lower maximum amount~~
10 ~~required by operation of the rate limitation provisions of~~
11 ~~Section 7-37-7.1 NMSA 1978 upon a tax imposed under this~~
12 ~~section~~] on each one thousand dollars (\$1,000) of net taxable
13 value, as that term is defined in the Property Tax Code, of all
14 the taxable property located within five miles of both sides of
15 any river or stream [~~which~~] that contributes to or is subject
16 to flood conditions destructive to property or dangerous to
17 human life. [~~Such taxes~~] The tax shall be levied and collected
18 for the purpose of creating a fund [~~which~~] that shall be used
19 to construct and maintain dikes, dams, embankments, ditches or
20 such other structures or excavations necessary to prevent flood
21 waters from damaging property or human life within [~~such~~
22 ~~counties~~] the county or to repay, according to their terms, any
23 state or federal loans obtained for flood control purposes.
24 [~~Such~~] The tax shall be assessed, levied and collected as other
25 taxes are collected and when so collected shall be known as the

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1 "county flood fund", and [~~such~~] the fund shall be maintained in
2 such a manner as to keep separate records of all flood control
3 taxes collected from each stream or river drainage area. The
4 taxes collected shall only be used and disbursed for flood
5 control projects in the drainage area for which they were
6 assessed in accordance with the provisions of Sections 4-50-1
7 through 4-50-9 NMSA 1978 and shall not be transferred to any
8 other fund or purpose. "

9 Section 8. Section 4-54-4 NMSA 1978 (being Laws 1965,
10 Chapter 283, Section 4, as amended) is amended to read:

11 "4-54-4. TAX LIMITATION.--The aggregate total of all
12 taxes levied by a community service district for all purposes
13 shall not exceed a rate of ten dollars (\$10.00) [~~or any lower~~
14 ~~maximum amount required by operation of the rate limitation~~
15 ~~provisions of Section 7-37-7.1 NMSA 1978 upon taxes levied~~
16 ~~pursuant to the Community Service District Act]~~ on each one
17 thousand dollars (\$1,000) of net taxable value, as that term is
18 defined in the Property Tax Code, of taxable property within
19 the community service district. "

20 Section 9. Section 4-61-2 NMSA 1978 (being Laws 1982,
21 Chapter 44, Section 2, as amended) is amended to read:

22 "4-61-2. DEFINITIONS.--As used in the Small Counties
23 Assistance Act:

24 A. "population" means the official population shown
25 by the most recent federal decennial census or, if there is a

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1 change in boundaries after the date of the census, "population"
2 for each affected unit shall be the most current estimated
3 population for that unit provided in writing by the bureau of
4 business and economic research at the university of New Mexico;
5 provided that after five years from the first day of the
6 calendar year of the most recent federal decennial census, that
7 census shall not be used, and "population" for the period from
8 that date until the date when the next following official final
9 decennial census population data are available shall be the
10 most current estimated population provided in writing by the
11 bureau of business and economic research at the university of
12 New Mexico; and

13 B. "qualifying county" means a county that has:

14 (1) for the property tax year in which any
15 distribution under the Small Counties Assistance Act is made to
16 the county, imposed a property tax rate for general county
17 purposes pursuant to Paragraph (1) of Subsection B of Section
18 7-37-7 NMSA 1978 [~~as limited by Section 7-37-7.1 NMSA 1978~~] of
19 at least eight dollars eighty-five cents (\$8.85) per one
20 thousand dollars (\$1,000) of net taxable value;

21 (2) by July 1 of the property tax year in
22 which any distribution under the Small Counties Assistance Act
23 is made to the county, received a written certification from
24 the director of the property tax division of the taxation and
25 revenue department that the county assessor of that county has

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1 implemented an acceptable program of maintaining current and
2 correct property values for property taxation purposes as
3 required by Section 7-36-16 NMSA 1978 or has submitted to the
4 director an acceptable plan for the implementation of such a
5 program; and

6 (3) on July 1 of the year in which any
7 distribution under the Small Counties Assistance Act is made to
8 the county, a population of not more than forty-five thousand
9 five hundred. "

10 Section 10. Section 6-19-4 NMSA 1978 (being Laws 1987,
11 Chapter 115, Section 4, as amended) is amended to read:

12 "6-19-4. CREATION OF ECONOMIC ADVANCEMENT DISTRICTS. --

13 A. There may be created economic advancement
14 districts for the purposes of the Economic Advancement District
15 Act.

16 B. Petitions for the organization of a district
17 shall designate the name of the proposed district and with
18 particularity the proposed territorial area to be included
19 within the district. The proposed district shall comprise and
20 be concurrent with the territorial areas of one or more
21 existing public school districts in the county, other than that
22 area comprising another district; provided, however, that the
23 territorial area encompassed by any proposed district shall in
24 all cases be contiguous.

25 C. The petition calling for the organization of a

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1 district shall be signed by qualified electors residing in each
2 school district within the area of the proposed district in a
3 number equal to or in excess of ten percent of the votes cast
4 for governor in the last preceding general election in each
5 school district within the area of the proposed district. For
6 the purpose of determining the votes cast in such school
7 districts for governor in the last preceding general election,
8 any portion of a precinct within any affected school district
9 shall be construed to be wholly within the proposed district.

10 D. Upon receipt of the county clerk's certification
11 of receipt of a petition meeting the requirements of Subsection
12 C of this section, the board of county commissioners shall
13 issue a proclamation calling for an election to be held not
14 less than sixty or more than one hundred twenty days from the
15 date of the receipt of the county clerk's certification. The
16 election shall be for the purpose of determining whether the
17 district shall be created and for the establishment of a tax
18 rate of two dollars (\$2.00) [~~or any lower maximum amount~~
19 ~~required by operation of the rate limitation provisions of~~
20 ~~Section 7-37-7.1 NMSA 1978]~~ on each one thousand dollars
21 (\$1,000) of net taxable value as that term is defined in the
22 Property Tax Code for the funding of the district. The debt
23 limitation specified in this section shall be in excess of
24 other existing debt limitations provided by law. No more than
25 ten percent of the funds produced by the imposition of the tax

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1 created shall be used for operations of the district. The
2 balance shall be used for the purpose of paying the principal
3 and interest on general obligation bonds authorized pursuant to
4 the Economic Advancement District Act or any other activities
5 authorized for districts. A separate election shall be called
6 for the selection of members of the board of trustees.

7 E. Only qualified electors who reside in the
8 territory of the proposed district may vote in the election.

9 F. The proclamation of the election shall be
10 published by the county clerk once each week for four
11 consecutive weeks in a newspaper of general circulation in the
12 territory of the proposed district, the last notice being
13 published not more than one week from the date of the election.

14 G. The election shall be conducted, counted and
15 canvassed in substantially the same manner as school board
16 elections are conducted, counted and canvassed.

17 H. A district shall be declared created by the
18 board of county commissioners when a majority of the qualified
19 electors voting on the issue in the area of each school
20 district within the boundaries of the district are certified by
21 the board of county commissioners to have voted in favor of
22 establishing the district.

23 I. In the event a majority of the qualified
24 electors voting on the issue in the area of a school district
25 within the boundaries of the district shall not approve the

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1 creation of the district, the proposal shall fail as to the
2 area of that school district, and no election upon the creation
3 of a district encompassing the area of that school district
4 shall be held within one year of such date.

5 J. The expense of calling and conducting the
6 election shall be borne by the county in which an election is
7 held; provided, if the election results in the creation of a
8 district, the district shall reimburse the county for all
9 expenditures made in the course of calling and conducting the
10 election. "

11 Section 11. Section 7-2-14.5 NMSA 1978 (being Laws 1994,
12 Chapter 111, Section 3) is amended to read:

13 "7-2-14.5. IMPOSITION OF TAX--LIMITATIONS. --

14 A. If, as a result of an election held on the
15 question of imposing a property tax to fund the property tax
16 rebate for low-income taxpayers provided in the Income Tax Act,
17 a majority of the qualified electors voting on the question
18 votes in favor of the imposition of the tax, the tax rate shall
19 be certified by the department of finance and administration
20 for any year in which the tax is imposed. The rate certified
21 shall be the rate specified in the authorizing resolution [~~or~~
22 ~~any lower rate required by operation of the rate limitation~~
23 ~~provisions of Section 7-37-7.1 NMSA 1978~~]. The tax shall be
24 imposed at the rate certified unless the board of county
25 commissioners determines that the tax imposition be decreased

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1 or not made pursuant to Subsection B of this section. The
2 revenue produced by the tax shall be placed in a separate fund
3 in the county treasury and is pledged solely for the payment of
4 the income tax revenue reduction resulting from the
5 implementation of the property tax rebate for low-income
6 taxpayers.

7 B. A tax imposed pursuant to Subsection A of this
8 section shall be imposed for one, two, three, four or five
9 years commencing with the property tax year in which the tax
10 rate is first imposed. The board of county commissioners may
11 direct that the rate of imposition of the tax be decreased for
12 any year if, in its judgment, imposition of the total rate is
13 not necessary for such year. The board of county commissioners
14 shall direct that the imposition not be made for any property
15 tax year for which the property tax rebate for low-income
16 taxpayers is not provided or for any year in which the county
17 has imposed a property transfer tax pursuant to the Transfer
18 Tax Act. "

19 Section 12. Section 7-36-21.2 NMSA 1978 (being Laws 2000,
20 Chapter 10, Section 2, as amended) is amended to read:

21 "7-36-21.2. LIMITATION ON INCREASES IN VALUATION OF
22 RESIDENTIAL PROPERTY. --

23 A. Residential property shall be valued at its
24 current and correct value in accordance with the provisions of
25 the Property Tax Code; provided that for the 2001 and

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1 subsequent tax years, the value of a property in any tax year
2 shall not exceed the higher of one hundred three percent of the
3 value in the tax year prior to the tax year in which the
4 property is being valued or one hundred six and one-tenth
5 percent of the value in the tax year two years prior to the tax
6 year in which the property is being valued. This limitation on
7 increases in value does not apply to:

8 (1) a residential property in the first tax
9 year that it is valued for property taxation purposes;

10 (2) any physical improvements made to the
11 property during the year immediately prior to the tax year or
12 omitted in a prior tax year; or

13 (3) valuation of a residential property in any
14 tax year in which:

15 (a) a change of ownership of the
16 property occurred in the year immediately prior to the tax year
17 for which the value of the property for property taxation
18 purposes is being determined; or

19 (b) the use or zoning of the property
20 has changed in the year prior to the tax year.

21 B. If a change of ownership of residential property
22 occurred in the year immediately prior to the tax year for
23 which the value of the property for property taxation purposes
24 is being determined, the value of the property shall be its
25 current and correct value as determined pursuant to the general

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1 valuation provisions of the Property Tax Code.

2 C. To assure that the values of residential
3 property for property taxation purposes are at current and
4 correct values in all counties prior to application of the
5 limitation in Subsection A of this section, the department
6 shall determine for the 2000 tax year the sales ratio pursuant
7 to Section 7-36-18 NMSA 1978 or, if a sales ratio cannot be
8 determined pursuant to that section, conduct a sales-ratio
9 analysis using both independent appraisals by the department
10 and sales. If the sales ratio for a county for the 2000 tax
11 year is less than eighty-five, as measured by the median ratio
12 of value for property taxation purposes to sales price or
13 independent appraisal by the department, the county shall not
14 be subject to the limitations of Subsection A of this section
15 and shall conduct a reassessment of residential property in the
16 county so that by the 2003 tax year, the sales ratio is at
17 least eighty-five. After such reassessment, the limitation on
18 increases in valuation in this section shall apply in those
19 counties in the earlier of the 2004 tax year or the first tax
20 year following the tax year that the county has a sales ratio
21 of eighty-five or higher, as measured by the median ratio of
22 value for property taxation purposes to sales value or
23 independent appraisal by the department. Thereafter, the
24 limitation on increases in valuation of residential property
25 for property taxation purposes in this section shall apply to

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1 subsequent tax years in all counties.

2 D. The provisions of this section do not apply to
3 residential property for any tax year in which the property is
4 subject to the valuation limitation in Section 7-36-21.3 NMSA
5 1978.

6 E. As used in this section, [~~(1)~~] "change of
7 ownership" means a transfer to a transferee by a transferor of
8 all or any part of the transferor's legal or equitable
9 ownership interest in residential property except for a
10 transfer:

11 [~~(a)~~] (1) to a trustee for the beneficial use
12 of the spouse of the transferor or the surviving spouse of a
13 deceased transferor;

14 [~~(b)~~] (2) to the spouse of the transferor that
15 takes effect upon the death of the transferor;

16 [~~(c)~~] (3) that creates, transfers or
17 terminates, solely between spouses, any co-owner's interest;

18 [~~(d)~~] (4) to a child of the transferor, who
19 occupies the property as his principal residence at the time of
20 transfer; provided that the first subsequent tax year in which
21 that person does not qualify for the head of household
22 exemption on that property, a change of ownership shall be
23 deemed to have occurred;

24 [~~(e)~~] (5) that confirms or corrects a previous
25 transfer made by a document that was recorded in the real

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1 estate records of the county in which the real property is
2 located;

3 [~~(f)~~] (6) for the purpose of quieting the
4 title to real property or resolving a disputed location of a
5 real property boundary;

6 [~~(g)~~] (7) to a revocable trust by the
7 transferor with the transferor, the transferor's spouse or a
8 child of the transferor as beneficiary; or

9 [~~(h)~~] (8) from a revocable trust described in
10 [~~Subparagraph (g) of this paragraph~~] Paragraph (7) of this
11 subsection back to the settlor or trustor or to the
12 beneficiaries of the trust

13 [~~(2) "net new value" means "net new value" as~~
14 ~~defined in Section 7-37-7.1 NMSA 1978; and~~

15 [~~(3) "prior year value" means the value for~~
16 ~~property taxation purposes of residential property subject to~~
17 ~~valuation under the Property Tax Code in the prior tax year]. "~~

18 Section 13. Section 7-37-1 NMSA 1978 (being Laws 1973,
19 Chapter 258, Section 34, as amended) is amended to read:

20 "7-37-1. PROVISIONS FOR IMPOSITION OF TAX--
21 APPLICABILITY.--The provisions of Chapter 7, Article 37 NMSA
22 1978 apply to and govern the imposition of the property tax.
23 Except for [~~Sections~~] Section 7-37-7 [~~and 7-37-7.1~~] NMSA 1978,
24 the provisions of that article do not apply to:

25 A. impositions or levies of taxes on specific

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1 classes of property authorized by laws outside of the Property
2 Tax Code; and

3 B. special benefit assessments authorized by laws
4 outside of the Property Tax Code. "

5 Section 14. Section 7-37-7 NMSA 1978 (being Laws 1973,
6 Chapter 258, Section 40, as amended) is amended to read:

7 "7-37-7. TAX RATES AUTHORIZED--LIMITATIONS.--

8 A. The tax rates specified in Subsection B of this
9 section are the maximum rates that may be set by the department
10 of finance and administration for the use of the stated
11 governmental units for the purposes stated in that subsection.
12 The tax rates set for residential property for county, school
13 district or municipal general purposes or for the purposes
14 authorized in Paragraph (2) of Subsection C of this section
15 shall be the same as the tax rates set for nonresidential
16 property for those governmental units for those purposes
17 [~~unless different rates are required because of limitations~~
18 ~~imposed by Section 7-37-7.1 NMSA 1978~~]. The department of
19 finance and administration may set a rate at less than the
20 maximum in any tax year. In addition to the rates authorized
21 in Subsection B of this section, the department of finance and
22 administration shall also determine and set the necessary rates
23 authorized in Subsection C of this section. The tax rates
24 authorized in Paragraphs (1) and (3) of Subsection C of this
25 section shall be set at the same rate for both residential and

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1 nonresidential property. Rates shall be set after the
2 governmental units' budget-making and approval process is
3 completed and shall be set in accordance with Section 7-38-33
4 NMSA 1978. Orders imposing the rates set for all units of
5 government shall be made by the boards of county commissioners
6 after rates are set and certified to the boards by the
7 department of finance and administration. The department of
8 finance and administration shall also certify the rates set for
9 nonresidential property in governmental units to the department
10 for use in collecting taxes imposed under the Oil and Gas Ad
11 Valorem Production Tax Act, the Oil and Gas Production
12 Equipment Ad Valorem Tax Act and the Copper Production Ad
13 Valorem Tax Act.

14 B. The following tax rates for the indicated
15 purposes are authorized:

16 (1) for the use of each county for general
17 purposes for the 1987 and subsequent property tax years, a rate
18 of eleven dollars eighty-five cents (\$11.85) for each one
19 thousand dollars (\$1,000) of net taxable value of both
20 residential and nonresidential property allocated to the
21 county;

22 (2) for the use of each school district for
23 general operating purposes, a rate of fifty cents (\$.50) for
24 each one thousand dollars (\$1,000) of net taxable value of both
25 residential and nonresidential property allocated to the school

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1 district; and

2 (3) for the use of each municipality for
3 general purposes for the 1987 and subsequent property tax
4 years, a rate of seven dollars sixty-five cents (\$7.65) for
5 each one thousand dollars (\$1,000) of net taxable value of both
6 residential and nonresidential property allocated to the
7 municipality.

8 C. In addition to the rates authorized in
9 Subsection B of this section, there are also authorized:

10 (1) those rates or impositions authorized
11 under provisions of law outside of the Property Tax Code that
12 are for the use of the governmental units indicated in those
13 provisions and are for the stated purpose of paying principal
14 and interest on a public general obligation debt incurred under
15 those provisions of law;

16 (2) those rates or impositions authorized
17 under provisions of law outside of the Property Tax Code that
18 are for the use of the governmental units indicated in those
19 provisions, are for the stated purposes authorized by those
20 provisions and have been approved by the voters of the
21 governmental unit in the manner required by law; and

22 (3) those rates or impositions necessary for
23 the use of a governmental unit to pay a tort or workers'
24 compensation judgment for which a county, municipality or
25 school district is liable, subject to the limitations in

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1 Subsection B of Section 41-4-25 NMSA 1978, but no rate or
2 imposition shall be authorized to pay any judgment other than
3 one arising from a tort or workers' compensation claim.

4 D. The rates and impositions authorized under
5 Subsection C of this section shall be on the net taxable value
6 of both residential and nonresidential property allocated to
7 the unit of government specified in the provisions of the other
8 laws. "

9 Section 15. Section 7-39-8 NMSA 1978 (being Laws 1990,
10 Chapter 125, Section 15) is amended to read:

11 "7-39-8. AD VALOREM TAX LEVIED. --An ad valorem tax is
12 levied upon the owner of each copper mineral property that is
13 not subject to valuation and taxation under the provisions of
14 the Property Tax Code. The amount of the tax shall be equal to
15 the product of the taxable value determined for each copper
16 mineral property owned multiplied by the rate certified to the
17 department by the department of finance and administration for
18 nonresidential property under the provisions of [Sections]
19 Section 7-37-7 [~~and 7-37-7.1~~] NMSA 1978 for the taxing
20 jurisdictions in which the copper mineral property is located. "

21 Section 16. Section 21-2A-5 NMSA 1978 (being Laws 1995,
22 Chapter 224, Section 11) is amended to read:

23 "21-2A-5. SPECIAL TAX LEVY FOR COLLEGE DISTRICT
24 OPERATION. --

25 A. In each college district, the board may call an

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1 election within the college district for the purpose of
2 authorizing that board to levy taxes on all taxable property
3 within the district to be used for current operations,
4 maintenance and capital improvements of the college district.
5 The taxes, if authorized as provided in the College District
6 Tax Act, shall be in addition to the taxes authorized for the
7 payment of general obligation bonds pursuant to the provisions
8 of the College District Tax Act. This election shall be for
9 the purpose of allowing the electors, as the term "electors" is
10 used in Article 8, Section 2 of the constitution of New Mexico,
11 to vote on whether to allow the levy and on a specific
12 limitation not to exceed five dollars (\$5.00) on each one
13 thousand dollars (\$1,000) of net taxable value, as that term is
14 defined in the Property Tax Code. If approved by a majority of
15 the electors voting on the issue, the board of county
16 commissioners, at the direction of the board, shall levy the
17 taxes in an amount certified by the commission on higher
18 education as necessary to meet the annual budget approved by
19 the commission on higher education, but in no event shall the
20 taxes levied exceed the rate limitation approved by the
21 electors [~~nor shall it exceed any lower maximum rate required~~
22 ~~by operation of the rate limitation provisions of Section~~
23 ~~7-37-7.1 NMSA 1978 applied to the rate limitation approved by~~
24 ~~the electors~~].

25 B. Levies, assessments and collections and

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1 distributions authorized for college district financing shall
2 be made at the same time and in the same manner as levies,
3 assessments and collections and distributions for ad valorem
4 taxes for school districts are made.

5 C. The board may call an election within the
6 college district for the purpose of authorizing the board to
7 raise the levy to a rate not to exceed the maximum authorized
8 in Subsection A of this section, lower the levy or abolish the
9 continuing levy, upon the adoption of a resolution by a
10 majority of the members of the board.

11 D. Alternatively, an election to raise or lower the
12 rate limitation or to abolish the continuing levy shall be
13 called by the board upon receipt by it of a valid petition. To
14 be valid, the petition shall be signed by electors of the
15 college district in a number equal to ten percent of the number
16 of votes cast in the district for the office of governor at the
17 last general election and shall state the question to be voted
18 upon.

19 E. If the question to be voted on at an election
20 called pursuant to Subsection D of this section fails, it shall
21 not again be submitted to the voters within two years from the
22 date of the election.

23 F. Any part of the rate authorized by the electors
24 that is not imposed [~~for reasons other than the rate limitation~~
25 ~~required by Section 7-37-7.1 NMSA 1978~~] may be authorized to be

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1 imposed by the board without calling an election. "

2 Section 17. Section 21-13-19 NMSA 1978 (being Laws 1968,
3 Chapter 70, Section 2, as amended) is amended to read:

4 "21-13-19. ENROLLMENT DEFINED--PAYMENTS. --

5 A. For those students in community colleges taking
6 college-level courses, full-time-equivalent students shall be
7 defined and computed by the commission on higher education in
8 the same manner in which it defines and computes full-time-
9 equivalent students for all other college-level programs within
10 its jurisdiction.

11 B. No student shall be included in any calculations
12 made under the provisions of this section if the student is
13 enrolled in a course the cost of which is totally reimbursed
14 from federal, state or private sources. The public school
15 district shall transfer to the community college the tuition
16 and fees for any student who, during the term, is counted in
17 the membership of the public school district and will receive
18 high school credit for coursework at the community college.

19 C. The commission on higher education shall not
20 recommend an appropriation greater than three hundred twenty-
21 five dollars (\$325) for each full-time-equivalent student for
22 any community college that levies a tax at a rate less than two
23 dollars (\$2.00) [~~unless a lower amount is required by operation~~
24 ~~of the rate limitation provisions of Section 7-37-7.1 NMSA 1978~~
25 ~~upon a rate of at least two dollars (\$2.00)] on each one~~

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1 thousand dollars (\$1,000) of net taxable value, as that term is
2 defined in the Property Tax Code, or any community college that
3 reduces a previously authorized tax levy [~~except as required by~~
4 ~~the operation of the rate limitation provisions of Section~~
5 ~~7-37-7.1 NMSA 1978~~].

6 D. The commission on higher education shall require
7 from the community college such reports as the commission deems
8 necessary for the purpose of determining the number of full-
9 time-equivalent students at the community college eligible to
10 receive support under this section.

11 E. A community college board shall establish
12 tuition and fee rates for its respective institutions for full-
13 time, part-time, resident and nonresident students, as defined
14 by the commission on higher education.

15 F. A community college board may establish and
16 grant gratis scholarships to students who are residents of New
17 Mexico in an amount not to exceed the matriculation fee or
18 tuition and fees, or both. Except as provided for lottery
19 scholarships, the number of scholarships established and
20 granted shall not exceed three percent of the preceding fall
21 semester enrollment in each institution and shall not be
22 established and granted for summer sessions. The president of
23 each institution shall select and recommend to the community
24 college board of his institution, as recipients of
25 scholarships, students who possess good moral character and

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1 satisfactory initiative, scholastic standing and personality.
2 At least thirty-three and one-third percent of the gratis
3 scholarships established and granted by each community college
4 board each year shall be granted on the basis of financial
5 need. "

6 Section 18. Section 21-13-24.1 NMSA 1978 (being Laws
7 1980, Chapter 53, Section 17, as amended) is amended to read:

8 "21-13-24.1. ESTABLISHING PROCEDURES FOR INDEPENDENCE--
9 FUNDING-- TUITION-- APPROPRIATION-- LOCAL SUPPORT LEVEL--
10 OUTSTANDING INDEBTEDNESS.--Any institution established in
11 accordance with Chapter 21, Article 14 or 16 NMSA 1978 that
12 desires to become an independent institution pursuant to the
13 Community College Act and to receive more than three hundred
14 twenty-five dollars (\$325) per full-time-equivalent student is
15 subject to the following:

16 A. approval of the institutional request for
17 independent status by the commission on higher education;

18 B. tuition rates shall be recommended by the
19 commission on higher education and shall be set by the
20 community college board;

21 C. the commission on higher education shall
22 recommend an appropriation for the institution based upon
23 expenditure levels determined by commission formulas in
24 relation to its authorized program and its available funds from
25 nongeneral fund sources, and the recommended appropriation

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1 shall be an amount not less than three hundred twenty-five
2 dollars (\$325) for each full-time-equivalent student;

3 D. the minimum level of local support for
4 operational purposes shall be a tax rate of two dollars (\$2.00)
5 [~~or any lower amount required by the operation of the rate~~
6 ~~limitation provisions of Section 7-37-7.1 NMSA 1978 upon an~~
7 ~~amount of at least two dollars (\$2.00)] on each one thousand
8 dollars (\$1,000) of net taxable value, as that term is defined
9 in the Property Tax Code; and~~

10 E. the community college board shall provide for
11 the assumption of any outstanding indebtedness of the
12 institution desiring to become independent by the voters of the
13 community college district. "

14 Section 19. Section 21-14-9 NMSA 1978 (being Laws 1973,
15 Chapter 371, Section 1, as amended) is amended to read:

16 "21-14-9. STATE SUPPORT--APPROPRIATION. --

17 A. The commission on higher education shall
18 recommend an appropriation for each branch community college
19 and junior college based upon the college's financial
20 requirements in relation to its authorized program and its
21 available funds from non-general fund sources; provided, the
22 recommended appropriation shall be an amount not less than
23 three hundred twenty-five dollars (\$325) for each
24 full-time-equivalent student.

25 B. The commission on higher education shall not

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1 recommend an appropriation greater than three hundred
2 twenty-five dollars (\$325) for each full-time-equivalent
3 student for any branch community college that levies a tax at a
4 rate less than one dollar (\$1.00) [~~unless a lower amount is~~
5 ~~required by operation of the rate limitation provisions of~~
6 ~~Section 7-37-7.1 NMSA 1978 upon a rate approved by the electors~~
7 ~~of at least one dollar (\$1.00)] on each one thousand dollars
8 (\$1,000) of net taxable value, as that term is defined in the
9 Property Tax Code, or any branch community college that reduces
10 a previously authorized tax levy [~~except as required by the~~
11 ~~operation of the rate limitation provisions of Section 7-37-7.1~~
12 ~~NMSA 1978~~]. "~~

13 Section 20. Section 21-14A-8 NMSA 1978 (being Laws 1982,
14 Chapter 42, Section 8, as amended) is amended to read:

15 "21-14A-8. STATE SUPPORT--APPROPRIATION. --

16 A. The commission on higher education shall
17 recommend an appropriation for each off-campus instruction
18 program based upon its financial requirements in relation to
19 its authorized program and its available funds from non-general
20 fund sources.

21 B. The commission on higher education shall not
22 recommend an appropriation greater than three hundred
23 twenty-five dollars (\$325) for each full-time-equivalent
24 student for any off-campus instruction program that levies a
25 tax at a rate less than two dollars (\$2.00) [~~unless a lower~~

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1 ~~amount is required by operation of the rate limitation~~
2 ~~provisions of Section 7-37-7.1 NMSA 1978 upon a rate approved~~
3 ~~by the electors of at least two dollars (\$2.00)]~~ on each one
4 thousand dollars (\$1,000) of net taxable value, as that term is
5 defined in the Property Tax Code, or any off-campus board that
6 reduces a previously authorized tax levy [~~except as required by~~
7 ~~the operation of the rate limitation provisions of Section~~
8 ~~7-37-7.1 NMSA 1978]~~. "

9 Section 21. Section 21-16-10 NMSA 1978 (being Laws 1968,
10 Chapter 59, Section 3, as amended) is amended to read:

11 "21-16-10. APPROPRIATION--DISTRIBUTION. --

12 A. The commission on higher education shall
13 recommend an appropriation for each technical and vocational
14 institute based upon its financial requirements in relation to
15 its authorized program and its available funds from non-general
16 fund sources; provided, the recommended appropriation shall be
17 an amount not less than three hundred twenty-five dollars
18 (\$325) for each full-time-equivalent student.

19 B. The commission on higher education shall by rule
20 provide for the method for calculating the number of full-time-
21 equivalent students in technical and vocational institutes. No
22 student shall be included in any calculation of the number of
23 full-time-equivalent students if the student is enrolled in a
24 course, the cost of which is totally reimbursed from federal,
25 state or private sources. The public school district shall

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1 transfer to the technical and vocational institute the tuition
2 and fees for any student who, during the term, is counted in
3 the membership of the public school district and will receive
4 high school credit for coursework at the technical and
5 vocational institute.

6 C. The commission on higher education shall not
7 recommend an appropriation greater than three hundred
8 twenty-five dollars (\$325) for each full-time-equivalent
9 student for any technical and vocational institute that levies
10 a tax at a rate less than two dollars (\$2.00) [~~unless a lower~~
11 ~~amount is required by operation of the rate limitation~~
12 ~~provisions of Section 7-37-7.1 NMSA 1978 upon a rate approved~~
13 ~~by the electors of at least two dollars (\$2.00)] on each one
14 thousand dollars (\$1,000) of net taxable value, as that term is
15 defined in the Property Tax Code, or any technical and
16 vocational institute that reduces a previously authorized tax
17 levy [~~except as required by the operation of the rate~~
18 ~~limitation provisions of Section 7-37-7.1 NMSA 1978)].~~~~

19 D. The board may establish and grant gratis
20 scholarships to students who are residents of New Mexico in an
21 amount not to exceed the matriculation fee or tuition and fees,
22 or both. Except as provided in Section 21-16-10.1 NMSA 1978,
23 the number of scholarships established and granted shall not
24 exceed three percent of the preceding fall semester enrollment
25 in the technical and vocational institute and shall not be

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1 established and granted for summer sessions. The president of
2 the technical and vocational institute shall select and
3 recommend to the board as recipients of scholarships students
4 who possess good moral character and satisfactory initiative,
5 scholastic standing and personality. At least thirty-three and
6 one-third percent of the gratis scholarships established and
7 granted by the board each year shall be granted on the basis of
8 financial need."

9 Section 22. Section 22-25-7 NMSA 1978 (being Laws 1975
10 (S.S.), Chapter 5, Section 7, as amended) is amended to read:

11 "22-25-7. IMPOSITION OF TAX--LIMITATION ON
12 EXPENDITURES.--If as a result of an election held in accordance
13 with the Public School Capital Improvements Act a majority of
14 the qualified electors voting on the question [~~vote~~] votes in
15 favor of the imposition of the tax, the tax rate shall be
16 certified, unless the local school board requests by resolution
17 that a rate be discontinued, by the department of finance and
18 administration at the rate specified in the resolution
19 authorized under Section 22-25-3 NMSA 1978 [~~or at any lower~~
20 ~~rate required by operation of the rate limitation provisions of~~
21 ~~Section 7-37-7.1 NMSA 1978 upon the rate specified in the~~
22 ~~resolution~~] and be imposed at the rate certified in accordance
23 with the provisions of the Property Tax Code. The revenue
24 produced by the tax and any state distribution resulting to the
25 district under the Public School Capital Improvements Act shall

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1 be expended only for the capital improvements specified in the
2 authorizing resolution. "

3 Section 23. Section 22-25-8 NMSA 1978 (being Laws 1975
4 (S. S.), Chapter 5, Section 8, as amended) is amended to read:

5 "22-25-8. TAX TO BE IMPOSED FOR A MAXIMUM OF FOUR
6 YEARS.--A tax imposed in a school district as a result of an
7 election under the Public School Capital Improvements Act shall
8 be imposed for one, two, three or four years commencing with
9 the property tax year in which the election was held. The
10 local school board may discontinue, by resolution, the Public
11 School Capital Improvements Act tax levy at the end of the
12 first or second year of the levy. [~~The local school board
13 shall direct that the Public School Capital Improvements Act
14 tax levy be decreased by the amount required for any year in
15 which the decrease is required by operation of the rate
16 limitation provisions of Section 7-37-7.1 NMSA 1978.~~]"

17 Section 24. Section 22-26-7 NMSA 1978 (being Laws 1983,
18 Chapter 163, Section 7, as amended) is amended to read:

19 "22-26-7. IMPOSITION OF TAX--LIMITATIONS.--If as a result
20 of an election held in accordance with the Public School
21 Buildings Act a majority of the qualified electors voting on
22 the question votes in favor of the imposition of the public
23 school buildings tax, the tax rate shall be certified, unless
24 the local school board directs that the tax levy not be made
25 for the year, by the department of finance and administration

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1 at the rate specified in the authorizing resolution, [~~or at any~~
2 ~~lower rate required by operation of the rate limitation~~
3 ~~provisions of Section 7-37-7.1 NMSA 1978 upon the rate~~
4 ~~specified in the authorizing resolution or at any rate lower~~
5 ~~than the rate required by operation of the rate limitation~~
6 ~~provisions of Section 7-37-7.1 NMSA 1978 if directed by the~~
7 ~~local school board pursuant to Section 22-26-8 NMSA 1978]~~ and
8 the tax shall be imposed at the rate certified in accordance
9 with the provisions of the Property Tax Code. If in any tax
10 year the authorized tax rate under the Public School Buildings
11 Act, when added to the tax rates for servicing debt of the
12 school district and for capital improvements pursuant to the
13 Public School Capital Improvements Act, exceeds fifteen dollars
14 (\$15.00) [~~or a lower amount that would be required by applying~~
15 ~~the rate limitation provisions of Section 7-37-7.1 NMSA 1978 to~~
16 ~~the amount of fifteen dollars (\$15.00)] on each one thousand
17 dollars (\$1,000) of net taxable value of property allocated to
18 the school district under the Property Tax Code, the tax rate
19 under the Public School Buildings Act shall be reduced to an
20 amount that, when added to such additional rates, will equal
21 fifteen dollars (\$15.00) [~~or the lower amount that would be~~
22 ~~required by applying the rate limitation provisions of Section~~
23 ~~7-37-7.1 NMSA 1978 to the amount of fifteen dollars (\$15.00)]
24 on each one thousand dollars (\$1,000) of net taxable value of
25 property so allocated to the school district. The revenue~~~~

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1 produced by the tax and any state distribution resulting to the
2 district under the Public School Buildings Act shall be
3 expended only for capital improvements. "

4 Section 25. Section 22-26-8 NMSA 1978 (being Laws 1983,
5 Chapter 163, Section 8, as amended) is amended to read:

6 "22-26-8. TAX TO BE IMPOSED FOR A MAXIMUM OF FIVE
7 YEARS. --A tax imposed in a school district as a result of an
8 election under the Public School Buildings Act shall be imposed
9 for one, two, three, four or five years commencing with the
10 property tax year in which the election was held. The local
11 school board may direct that such levy be decreased or not made
12 for any year if, in its judgment, the total levy is not
13 necessary for such year [~~and shall direct that the levy be~~
14 ~~decreased by the amount required if a decrease is required by~~
15 ~~operation of the rate limitation provisions of Section 7-37-7.1~~
16 ~~NMSA 1978~~]. "

17 Section 26. Section 72-16-22 NMSA 1978 (being Laws 1963,
18 Chapter 311, Section 22, as amended) is amended to read:

19 "72-16-22. ADDITIONAL POWERS OF THE AUTHORITY. --The
20 authority may exercise the following duties, privileges,
21 immunities, rights, liabilities and disabilities appertaining
22 to a public body politic and corporate and constituting a
23 quasi-municipal corporation and political subdivision of the
24 state established as an instrumentality exercising public and
25 essential governmental and proprietary functions to provide for

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1 the public health, safety and general welfare:

2 A. perpetual existence and succession;

3 B. adopt, have and use a corporate seal and alter
4 the same at pleasure;

5 C. sue and be sued and be a party to suits, actions
6 and proceedings;

7 D. commence, maintain, intervene in, defend,
8 compromise, terminate by settlement or otherwise, and otherwise
9 participate in, and assume the cost and expense of, any and all
10 actions and proceedings now or hereafter begun and appertaining
11 to the authority or its board, [~~its~~] officers, agents or
12 employees; or any of the authority's duties, privileges,
13 immunities, rights, liabilities and disabilities; or the
14 authority's flood control system, other property of the
15 authority or any project;

16 E. enter into contracts and agreements, including
17 but not limited to contracts with the federal government, the
18 state and any other public body;

19 F. borrow money and issue securities evidencing any
20 loan to or amount due by the authority, provide for and secure
21 the payment of any securities and the rights of the holders
22 thereof, and purchase, hold and dispose of securities, as
23 [~~hereinafter~~] provided in the Arroyo Flood Control Act;

24 G. refund any loan or obligation of the authority
25 and issue refunding securities to evidence such loan or

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1 obligation without any election;

2 H. purchase, trade, exchange, encumber and
3 otherwise acquire, maintain and dispose of property and
4 interests therein;

5 I. levy and cause to be collected general [~~(~~]ad
6 valorem~~)]~~ taxes on all property subject to property taxation
7 within the authority; provided that the total tax levy,
8 excluding any levy for the payment of any debt of the authority
9 authorized pursuant to the Arroyo Flood Control Act, for any
10 fiscal year shall not exceed an aggregate total of fifty cents
11 (\$.50) [~~or any lower amount required by operation of the rate~~
12 ~~limitation provisions of Section 7-37-7.1 NMSA 1978 upon this~~
13 ~~tax levy]~~ for each one thousand dollars (\$1,000) of net taxable
14 value, as that term is defined in the Property Tax Code, by
15 certifying, on or before the fifteenth day of July in each year
16 in which the board determines to levy a tax, to the board of
17 county commissioners of Bernalillo county, or by such other
18 date as the laws of the state may prescribe to such other body
19 having authority to levy taxes within each county wherein the
20 authority has any territory, the rate so fixed, with directions
21 that, at the time and in the manner required by law for levying
22 taxes for other purposes, such body having authority to levy
23 taxes shall levy the tax upon the net taxable value of all
24 property subject to property taxation within the authority, in
25 addition to such other taxes as may be levied by such body, as

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1 provided in Sections 72-16-23 through 72-16-27 NMSA 1978. No
2 taxes may be levied and collected for any purpose, or any
3 contract made, until a bond issue has been submitted to and
4 approved by the taxpaying electors as [~~hereinafter~~] provided in
5 the Arroyo Flood Control Act;

6 J. hire and retain officers, agents, employees,
7 engineers, attorneys and any other persons, permanent or
8 temporary, necessary or desirable to effect the purposes
9 [~~hereof~~] of the Arroyo Flood Control Act; defray any expenses
10 incurred thereby in connection with the authority; and acquire
11 office space, equipment, services, supplies, fire and extended
12 coverage insurance, use and occupancy insurance, [~~workmen's~~
13 workers' compensation insurance, property damage insurance,
14 public liability insurance for the authority and its officers,
15 agents and employees, and other types of insurance, as the
16 board may determine; provided, however, that no provision
17 [~~herein~~] in that act authorizing the acquisition of insurance
18 shall be construed as waiving any immunity of the authority or
19 any director, officer or agent thereof and otherwise existing
20 under the laws of the state;

21 K. condemn property for public use;

22 L. acquire, improve, equip, hold, operate, maintain
23 and dispose of a flood control system, storm sewer facilities,
24 project and appurtenant works, or any interest therein, wholly
25 within the authority, or partially within and partially without

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1 the authority, and wholly within, wholly without or partially
2 within and partially without any public body all or any part of
3 the area of which is situated within the authority;

4 M. pay or otherwise defray the cost of any project;

5 N. pay or otherwise defray and contract so to pay
6 or defray, for any term not exceeding fifty years, without an
7 election, except as [~~hereinafter~~] otherwise provided in the
8 Arroyo Flood Control Act, the principal of, any interest on,
9 and any other charges appertaining to, any securities or other
10 obligations of the federal government, any public body or
11 person incurred in connection with any such property so
12 acquired by the authority;

13 O. establish and maintain facilities within or
14 without the authority, across or along any public street,
15 highway, bridge, viaduct or other public right of way, or in,
16 upon, under or over any vacant public lands, which public lands
17 are now, or ~~may become~~, the property of the state, or across
18 any stream of water or water course, without first obtaining a
19 franchise from the ~~municipality~~, county or other public body
20 having jurisdiction over the same; provided that the authority
21 shall cooperate with any public body having such jurisdiction,
22 shall promptly restore any such street, highway, bridge,
23 viaduct or other public right of way to its former state of
24 usefulness as nearly as ~~may be~~ and shall not use the same in
25 such ~~manner~~ as to ~~impair completely~~ or unnecessarily the

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1 usefulness thereof;

2 P. deposit any money of the authority, subject to
3 the limitations in Article 8, Section 4 of the constitution of
4 New Mexico, in any banking institution within or without the
5 state and secured in such manner and subject to such terms and
6 conditions as the board may determine, with or without the
7 payment of any interest on any such deposit;

8 Q. invest any surplus money in the authority
9 treasury, including such money in any sinking or reserve fund
10 established for the purpose of retiring any securities of the
11 authority, not required for the immediate necessities of the
12 authority, in its own securities or in federal securities, by
13 direct purchase of any issue of such securities, or part
14 thereof, at the original sale of the same, or by the subsequent
15 purchase of such securities;

16 R. sell any such securities thus purchased and
17 held, from time to time;

18 S. reinvest the proceeds of any such sale in other
19 securities of the authority or in federal securities, as
20 provided in Subsection Q of this section;

21 T. sell in season from time to time such securities
22 thus purchased and held, so that the proceeds may be applied to
23 the purposes for which the money with which such securities
24 were originally purchased was placed in the treasury of the
25 authority;

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1 U. accept contributions or loans from the federal
2 government for the purpose of financing the planning,
3 acquisition, improvement, equipment, maintenance and operation
4 of any enterprise in which the authority is authorized to
5 engage, and enter into contracts and cooperate with, and accept
6 cooperation and participation from, the federal government for
7 these purposes;

8 V. enter, without any election, into joint
9 operating or service contracts and agreements, acquisition,
10 improvement, equipment or disposal contracts or other
11 arrangements, for any term not exceeding fifty years, with the
12 federal government, any public body or any person concerning
13 storm sewer facilities, or any project, whether acquired by the
14 authority or by the federal government, any public body or any
15 person; and accept grants and contributions from the federal
16 government, any public body or any person in connection
17 therewith;

18 W. enter into and perform, without any election,
19 when determined by the board to be in the public interest and
20 necessary for the protection of the public health, contracts
21 and agreements, for any term not exceeding fifty years, with
22 the federal government, any public body or any person for the
23 provision and operation by the authority of storm sewer
24 facilities;

25 X. enter into and perform, without any election,

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1 contracts and agreements with the federal government, any
2 public body or any person for or concerning the planning,
3 construction, lease or other acquisition, improvement,
4 equipment, operation, maintenance, disposal, and the financing
5 of any project, including but not necessarily limited to any
6 contract or agreement for any term not exceeding fifty years;

7 Y. enter upon any land, make surveys, borings,
8 soundings and examinations for the purposes of the authority,
9 and locate the necessary works of any project and roadways and
10 other rights of way appertaining to any project [~~herein~~]
11 authorized in the Arroyo Flood Control Act; acquire all
12 property necessary or convenient for the acquisition,
13 improvement or equipment of such works;

14 Z. cooperate with and act in conjunction with the
15 state, or any of its engineers, officers, boards, commissions
16 or departments, or with the federal government or any of its
17 engineers, officers, boards, commissions or departments, or
18 with any other public body or any person in the acquisition,
19 improvement or equipment of any project for the controlling of
20 flood or storm waters of the authority, or for the protection
21 of life or property therein, or for any other works, acts or
22 purposes provided for [~~herein~~] in the Arroyo Flood Control Act,
23 and adopt and carry out any definite plan or system of work for
24 any such purpose;

25 AA. cooperate with the federal government or any

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1 public body by an agreement therewith by which the authority
2 may:

3 (1) acquire and provide, without cost to the
4 operating entity, the land, easements and rights of way
5 necessary for the acquisition, improvement or equipment of the
6 flood control system or any project;

7 (2) hold and save harmless the cooperating
8 entity free from any claim for damages arising from the
9 acquisition, improvement, equipment, maintenance and operation
10 of the flood control system or any project;

11 (3) maintain and operate any project in
12 accordance with regulations prescribed by the cooperating
13 entity; and

14 (4) establish and enforce flood channel limits
15 and regulations, if any, satisfactory to the cooperating
16 entity;

17 BB. carry on technical and other investigations of
18 all kinds, make measurements, collect data and make analyses,
19 studies and inspections pertaining to control of floods, sewer
20 facilities, and any project, both within and without the
21 authority, and for this purpose the authority has the right of
22 access through its authorized representative to all lands and
23 premises within the state;

24 CC. have the right to provide from revenues or
25 other available funds an adequate fund for the improvement and

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1 equipment of the authority's flood control system or of any
2 parts of the works and properties of the authority;

3 DD. prescribe and enforce reasonable rules [~~and~~
4 ~~regulations~~] for the prevention of further encroachment upon
5 existing defined waterways, by their enlargement or other
6 modification, for additional waterway facilities to prevent
7 flooding;

8 EE. require any person desiring to make a
9 connection to any storm water drain or flood control facility
10 of the authority or to cause storm waters to be emptied into
11 any ditch, drain, canal, floodway or other appurtenant
12 structure of the authority firstly to make application to the
13 board to make the connection, to require the connection to be
14 made in such manner as the board may direct;

15 FF. refuse, if reasonably justified by the
16 circumstances, permission to make any connection designated in
17 Subsection DD or [~~Subsection~~] EE of this section;

18 GG. make and keep records in connection with any
19 project or otherwise concerning the authority;

20 HH. arbitrate any differences arising in connection
21 with any project or otherwise concerning the authority;

22 II. have the management, control and supervision of
23 all the business and affairs appertaining to any project
24 [~~herein~~] authorized in the Arroyo Flood Control Act, or
25 otherwise concerning the authority, and of the acquisition,

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1 improvement, equipment, operation and maintenance of any such
2 project;

3 JJ. prescribe the duties of officers, agents,
4 employees and other persons and fix their compensation;
5 provided that the compensation of employees and officers shall
6 be established at prevailing rates of pay for equivalent work;

7 KK. enter into contracts of indemnity and guaranty,
8 in such form as may be approved by the board, relating to or
9 connected with the performance of any contract or agreement
10 [~~which~~] that the authority is empowered to enter into under the
11 provisions [~~hereof~~] of the Arroyo Flood Control Act or of any
12 other law of the state;

13 LL. provide, by any contract for any term not
14 exceeding fifty years, or otherwise, without an election:

15 (1) for the joint use of personnel, equipment
16 and facilities of the authority and any public body, including
17 without limitation public buildings constructed by or under the
18 supervision of the board of the authority or the governing body
19 of the public body concerned, upon such terms and agreements
20 and within such areas within the authority as may be
21 determined, for the promotion and protection of health,
22 comfort, safety, life, welfare and property of the inhabitants
23 of the authority and any such public body; and

24 (2) for the joint employment of clerks,
25 stenographers and other employees appertaining to any project,

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1 now existing or hereafter established in the authority, upon
2 such terms and conditions as may be determined for the
3 equitable apportionment of the expenses therefrom resulting;

4 MM obtain financial statements, appraisals,
5 economic feasibility reports and valuations of any type
6 appertaining to any project or any property pertaining thereto;

7 NN. adopt any resolution authorizing a project or
8 the issuance of securities, or both, or otherwise appertaining
9 thereto, or otherwise concerning the authority;

10 OO. make and execute a mortgage, deed of trust,
11 indenture or other trust instrument appertaining to a project
12 or to any securities [~~herein~~] authorized in the Arroyo Flood
13 Control Act, or to both, except as provided in Subsection PP of
14 this section and in Section 72-16-54 NMSA 1978;

15 PP. make all contracts, execute all instruments and
16 do all things necessary or convenient in the exercise of the
17 powers granted [~~herein~~] in the Arroyo Flood Control Act, or in
18 the performance of the authority's covenants or duties, or in
19 order to secure the payment of its securities; provided, no
20 encumbrance, mortgage or other pledge of property, excluding
21 any money, of the authority is created thereby and provided no
22 property, excluding money, of the authority is liable to be
23 forfeited or taken in payment of such securities;

24 QQ. have and exercise all rights and powers
25 necessary or incidental to or implied from the specific powers

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1 granted [~~herein~~] in the Arroyo Flood Control Act, which
2 specific powers shall not be considered as a limitation upon
3 any power necessary or appropriate to carry out the purposes
4 and intent hereof; and

5 RR. exercise all or any part or combination of the
6 powers [~~herein~~] granted in the Arroyo Flood Control Act. "

7 Section 27. Section 72-17-22 NMSA 1978 (being Laws 1967,
8 Chapter 156, Section 22, as amended) is amended to read:

9 "72-17-22. ADDITIONAL POWERS OF AUTHORITY.--The authority
10 may exercise the following powers:

11 A. duties, privileges, immunities, rights,
12 liabilities and disabilities appertaining to a public body
13 politic and corporate and constituting a quasi-municipal
14 corporation and political subdivision of the state established
15 as an instrumentality exercising public and essential
16 governmental and proprietary functions to provide for the
17 public health, safety and general welfare;

18 B. perpetual existence and succession;

19 C. adopt, have and use a corporate seal and alter
20 the same at pleasure;

21 D. sue and be sued and be a party to suits, actions
22 and proceedings;

23 E. commence, maintain, intervene in, defend,
24 compromise, terminate by settlement or otherwise and otherwise
25 participate in and assume the cost and expense of any actions

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1 and proceedings now or hereafter begun and appertaining to the
2 authority or its board, [~~its~~] officers, agents or employees; or
3 any of the authority's duties, privileges, immunities, rights,
4 liabilities and disabilities; or the authority's flood control
5 system, other property of the authority or any project;

6 F. enter into contracts and agreements, including
7 but not limited to contracts with the federal government, the
8 state and any other public body;

9 G. borrow money and issue securities evidencing any
10 loan to or amount due by the authority, provide for and secure
11 the payment of any securities and the rights of the holders
12 thereof and purchase, hold and dispose of securities as
13 [~~hereinafter~~] provided in the Las Cruces Arroyo Flood Control
14 Act;

15 H. refund any loan or obligation of the authority
16 and issue refunding securities to evidence such loan or
17 obligation without any election;

18 I. purchase, trade, exchange, encumber and
19 otherwise acquire, maintain and dispose of property and
20 interests therein;

21 J. levy and cause to be collected general [~~(~~] ad
22 valorem [~~)~~] taxes on all property subject to property taxation
23 within the authority; provided that the total tax levy,
24 excluding any levy for the payment of any debt of the authority
25 authorized by the taxpaying electors of the authority, for any

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1 fiscal year shall not exceed an aggregate total of fifty cents
2 (\$.50) [~~or any lower maximum amount required by operation of~~
3 ~~the rate limitation provisions of Section 7-37-7.1 NMSA 1978~~
4 ~~upon this tax levy~~] on each one thousand dollars (\$1,000) of
5 net taxable value, as that term is defined in the Property Tax
6 Code, by certifying, on or before July 15 of each year in which
7 the board determines to levy a tax, to the board of county
8 commissioners of Dona Ana county, or by such other date as the
9 laws of the state may prescribe to such other body having
10 authority to levy taxes within each county wherein the
11 authority has any territory, the rate so fixed, with directions
12 that, at the time and in the manner required by law for levying
13 taxes for other purposes, such body having authority to levy
14 taxes shall levy such tax upon the net taxable value of all
15 property subject to property taxation within the authority, in
16 addition to such other taxes as may be levied by such body as
17 provided in Sections 72-17-23 through 72-17-27 NMSA 1978. No
18 taxes may be levied and collected for any purpose and no
19 contract may be made until a bond issue has been submitted to
20 and approved by the taxpaying electors as [hereinafter]
21 provided in the Las Cruces Arroyo Flood Control Act;

22 K. hire and retain officers, agents, employees,
23 engineers, attorneys and any other persons, permanent or
24 temporary, necessary or desirable to effect the purposes
25 [hereof] of the Las Cruces Arroyo Flood Control Act; defray any

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1 expenses incurred thereby in connection with the authority; and
2 acquire office space, equipment, services, supplies, fire and
3 extended coverage insurance, use and occupancy insurance,
4 [~~workmen's~~] workers' compensation insurance, property damage
5 insurance, public liability insurance for the authority and its
6 officers, agents and employees and other types of insurance as
7 the board may determine; provided, however, that no provision
8 [~~herein~~] in that act authorizing the acquisition of insurance
9 shall be construed as waiving any immunity of the authority or
10 any director, officer or agent thereof and otherwise existing
11 under the laws of the state;

12 L. condemn property for public use;

13 M acquire, improve, equip, hold, operate, maintain
14 and dispose of a flood control system, sewer facilities,
15 project and appurtenant works or any interest therein wholly
16 within the authority, or partially within and partially without
17 the authority, and wholly within, wholly without or partially
18 within and partially without any public body all or any part of
19 the area of which is situated within the authority;

20 N. pay or otherwise defray the cost of any project;

21 O. pay or otherwise defray and contract so to pay
22 or defray for any term not exceeding fifty years, without an
23 election, except as [~~hereinafter~~] otherwise provided in the Las
24 Cruces Arroyo Flood Control Act, the principal of, any interest
25 on and any other charges appertaining to any securities or

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1 other obligations of the federal government, any public body or
2 person incurred in connection with any such property so
3 acquired by the authority;

4 P. establish and maintain facilities within or
5 without the authority, across or along any public street,
6 highway, bridge, viaduct or other public right of way or in,
7 upon, under or over any vacant public lands, which public lands
8 are now or may become the property of the state, or across any
9 stream of water or water course, without first obtaining a
10 franchise from the municipality, county or other public body
11 having jurisdiction over the same; provided that the authority
12 shall cooperate with any public body having such jurisdiction,
13 shall promptly restore any such street, highway, bridge,
14 viaduct or other public right of way to its former state of
15 usefulness as nearly as may be and shall not use the same in
16 such manner as to impair completely or unnecessarily the
17 usefulness thereof;

18 Q. deposit any money of the authority, subject to
19 the limitations in Article 8, Section 4 of the constitution of
20 New Mexico, in any banking institution within or without the
21 state and secured in such manner and subject to such terms and
22 conditions as the board may determine, with or without the
23 payment of any interest on any such deposit;

24 R. invest any surplus money in the authority
25 treasury, including such money in any sinking or reserve fund

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1 established for the purpose of retiring any securities of the
2 authority, not required for the immediate necessities of the
3 authority, in its own securities or in federal securities, by
4 direct purchase of any issue of such securities, or part
5 thereof, at the original sale of the same or by the subsequent
6 purchase of such securities;

7 S. sell any such securities thus purchased and held
8 from time to time;

9 T. reinvest the proceeds of any such sale in other
10 securities of the authority or in federal securities, as
11 provided in Subsection R of this section;

12 U. sell in season from time to time such securities
13 thus purchased and held, so that the proceeds may be applied to
14 the purpose for which the money with which such securities were
15 originally purchased was placed in the treasury of the
16 authority;

17 V. accept contributions or loans from the federal
18 government for the purpose of financing the planning,
19 acquisition, improvement, equipment, maintenance and operation
20 of any enterprise in which the authority is authorized to
21 engage and enter into contracts and cooperate with, and accept
22 cooperation and participation from, the federal government for
23 these purposes;

24 W. enter, without any election, into joint
25 operating or service contracts and agreements, acquisition,

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1 improvement, equipment or disposal contracts or other
2 arrangements for any term not exceeding fifty years with the
3 federal government, any public body or any person concerning
4 sewer facilities, or any project, whether acquired by the
5 authority or by the federal government, any public body or any
6 person; and accept grants and contributions from the federal
7 government, any public body or any person in connection
8 herewith;

9 X. enter into and perform, without any election,
10 when determined by the board to be in the public interest and
11 necessary for the protection of the public health, contracts
12 and agreements for any term not exceeding fifty years with the
13 federal government, any public body or any person for the
14 provision and operation by the authority of sewer facilities;

15 Y. enter into and perform, without any election,
16 contracts and agreements with the federal government, any
17 public body and any person for or concerning the planning,
18 construction, lease or other acquisition, improvement,
19 equipment, operation, maintenance, disposal and the financing
20 of any project, including but not necessarily limited to any
21 contract or agreement for any term not exceeding fifty years;

22 Z. enter upon any land, make surveys, borings,
23 soundings and examinations for the purposes of the authority;
24 [and] locate the necessary works of any project and roadways
25 and other rights of way appertaining to any project [herein]

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1 authorized in the Las Cruces Arroyo Flood Control Act; and
2 acquire all property necessary or convenient for the
3 acquisition, improvement or equipment of such works;

4 AA. cooperate with and act in conjunction with the
5 state or any of its engineers, officers, boards, commissions or
6 departments or with the federal government or any of its
7 engineers, officers, boards, commissions or departments or with
8 any other public body or any person in the acquisition,
9 improvement or equipment of any project for the controlling of
10 flood or storm waters of the authority or for the protection of
11 life or property therein or for any other works, acts or
12 purposes provided for [~~herein~~] in the Las Cruces Arroyo Flood
13 Control Act and adopt and carry out any definite plan or system
14 of work for any such purpose;

15 BB. cooperate with the federal government or any
16 public body by an agreement therewith by which the authority
17 may:

18 (1) acquire and provide, without cost to the
19 operating entity, the land, easements and rights of way
20 necessary for the acquisition, improvement or equipment of the
21 flood control system or any project;

22 (2) hold and save harmless the cooperating
23 entity free from any claim for damages arising from the
24 acquisition, improvement, equipment, maintenance and operation
25 of the flood control system or any project;

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1 (3) maintain and operate any project in
2 accordance with regulations prescribed by the cooperating
3 entity; and

4 (4) establish and enforce flood channel limits
5 and ~~regulations~~ rules, if any, satisfactory to the
6 cooperating entity;

7 CC. carry on technical and other investigations of
8 all kinds, ~~make~~ measurements, collect data and ~~make~~ analyses,
9 studies and inspections pertaining to control of floods, sewer
10 facilities and any project, both within and without the
11 authority, and for this purpose the authority has the right of
12 access through its authorized representative to all lands and
13 premises within the state;

14 DD. have the right to provide from revenues or
15 other available funds an adequate fund for the ~~improvement~~ and
16 equipment of the authority's flood control system or of any
17 parts of the works and properties of the authority;

18 EE. prescribe and enforce reasonable rules [~~and~~
19 ~~regulations~~] for the prevention of further encroachment upon
20 existing defined waterways, by their enlargement or other
21 modification, for additional waterway facilities to prevent
22 flooding;

23 FF. require any person desiring to ~~make~~ a
24 connection to any storm water drain or flood control facility
25 of the authority or to cause storm waters to be emptied into

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1 any ditch, drain, canal, floodway or other appurtenant
2 structure of the authority firstly to make application to the
3 board to make the connection, to require the connection to be
4 made in such manner as the board may direct;

5 GG. refuse, if reasonably justified by the
6 circumstances, permission to make any connection designated in
7 Subsection EE or [~~Subsection~~] FF of this section;

8 HH. make and keep records in connection with any
9 project or otherwise concerning the authority;

10 II. arbitrate any differences arising in connection
11 with any project and otherwise concerning the authority;

12 JJ. have the management, control and supervision of
13 all the business and affairs appertaining to any project
14 [~~herein~~] authorized in the Las Cruces Arroyo Flood Control Act,
15 or otherwise concerning the authority, and of the acquisition,
16 improvement, equipment, operation and maintenance of any such
17 project;

18 KK. prescribe the duties of officers, agents,
19 employees and other persons and fix their compensation;
20 provided that the compensation of employees and officers shall
21 be established at prevailing rates of pay for equivalent work;

22 LL. enter into contracts of indemnity and guaranty
23 in such form as may be approved by the board relating to or
24 connected with the performance of any contract or agreement
25 [~~which~~] that the authority is empowered to enter into under the

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1 provisions [~~hereof~~] of the Las Cruces Arroyo Flood Control Act
2 or of any other law of the state;

3 MM provide, by any contract for any term not
4 exceeding fifty years, or otherwise, without an election:

5 (1) for the joint use of personnel, equipment
6 and facilities of the authority and any public body, including
7 without limitation public buildings constructed by or under the
8 supervision of the board of the authority or the governing body
9 of the public body concerned, upon such terms and agreements
10 and within such areas within the authority as may be
11 determined, for the promotion and protection of health,
12 comfort, safety, life, welfare and property of the inhabitants
13 of the authority and any such public body; and

14 (2) for the joint employment of clerks,
15 stenographers and other employees appertaining to any project,
16 now existing or hereafter established in the authority, upon
17 such terms and conditions as may be determined for the
18 equitable apportionment of the expenses therefrom resulting;

19 NN. obtain financial statements, appraisals,
20 economic feasibility reports and valuations of any type
21 appertaining to any project or any property pertaining thereto;

22 OO. adopt any resolution authorizing a project or
23 the issuance of securities, or both, or otherwise appertaining
24 thereto, or otherwise concerning the authority;

25 PP. make and execute a mortgage, deed of trust,

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1 indenture or other trust instrument appertaining to a project
2 or to any securities [~~herein~~] authorized in the Las Cruces
3 Arroyo Flood Control Act, or to both, except as provided in
4 Subsection QQ of this section and in Section 72-17-54 NMSA
5 1978;

6 QQ. make all contracts, execute all instruments and
7 do all things necessary or convenient in the exercise of the
8 powers granted [~~herein~~] in the Las Cruces Arroyo Flood Control
9 Act or in the performance of the authority's covenants or
10 duties or in order to secure the payment of its securities;
11 provided, no encumbrance, mortgage or other pledge of property,
12 excluding any money, of the authority is created thereby and
13 provided no property, excluding money, of the district is
14 liable to be forfeited or taken in payment of such securities;

15 RR. have and exercise all rights and powers
16 necessary or incidental to or implied from the specific powers
17 granted [~~herein~~] in the Las Cruces Arroyo Flood Control Act,
18 which specific powers shall not be considered as a limitation
19 upon any power necessary or appropriate to carry out the
20 purposes and intent [~~hereof~~] of that act; and

21 SS. exercise all or any part or combination of the
22 powers [~~herein~~] granted in the Las Cruces Arroyo Flood Control
23 Act. "

24 Section 28. Section 72-18-20 NMSA 1978 (being Laws 1981,
25 Chapter 377, Section 20, as amended) is amended to read:

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underscored material = new
[bracketed material] = delete

1 "72-18-20. ADDITIONAL POWERS. --The board of the district
2 may:

3 A. adopt, have and use a corporate seal and alter
4 the same at pleasure;

5 B. sue and be sued and be a party to suits, actions
6 and proceedings;

7 C. acquire, improve, equip, maintain and operate
8 any project or facility;

9 D. protect the watercourses, watersheds, public
10 highways, life and property in the district from floods or
11 storm waters;

12 E. exercise the right of eminent domain within the
13 district as provided in the Eminent Domain Code and take any
14 property necessary to carry out any of the objects or purposes
15 of the Flood Control District Act;

16 F. commence, maintain, intervene in, defend,
17 compromise, terminate by settlement or otherwise and otherwise
18 participate in and assume the cost and expense of any and all
19 actions and proceedings appertaining to the district or its
20 board, [its] officers, agents or employees; or any of the
21 district's duties, privileges, immunities, rights, liabilities
22 and disabilities; or the district's flood control system, other
23 property of the district or any project;

24 G. enter into contracts and agreements, including
25 but not limited to contracts with the federal government and

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underscored material = new
[bracketed material] = delete

1 any public body;

2 H. borrow money and issue securities evidencing any
3 loan to or amount due by the district, provide for and secure
4 the payment of any securities and the rights of the holders
5 thereof and purchase, hold and dispose of securities;

6 I. refund any loan or obligation of the district
7 and issue refunding securities to evidence such loan or
8 obligation without an election;

9 J. purchase, trade, exchange, encumber and
10 otherwise acquire, maintain and dispose of real and personal
11 property and interests therein;

12 K. levy and cause to be collected a property tax on
13 all property subject to property taxation within the district.
14 The total tax levy for any fiscal year for general purposes
15 shall not exceed an aggregate total of fifty cents (\$.50) [~~or~~
16 ~~any lower maximum amount required by operation of the rate~~
17 ~~limitation provisions of Section 7-37-7.1 NMSA 1978 upon this~~
18 ~~tax levy]~~ on each one thousand dollars (\$1,000) of net taxable
19 value, as that term is defined in the Property Tax Code, unless
20 the qualified registered electors approve a greater tax not to
21 exceed two dollars (\$2.00) on each one thousand dollars
22 (\$1,000) of net taxable value [~~provided that any tax levy~~
23 ~~approved in excess of fifty cents (\$.50) on each one thousand~~
24 ~~dollars (\$1,000) of net taxable value shall be subject to the~~
25 ~~rate limitation provisions of Section 7-37-7.1 NMSA 1978)]. The~~

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underscored material = new
[bracketed material] = delete

1 rate of levy for the payment of any debt of the district
2 authorized by the qualified registered electors of the district
3 shall be without limitation as to rate or amount. The board
4 shall certify on or before July 15 of each year in which the
5 board determines to levy a tax, to the board of county
6 commissioners of each county wherein the district has any
7 territory, the rate so fixed, with directions that at the time
8 and in the manner required by law for levying taxes for other
9 purposes, the board of county commissioners shall levy a tax
10 upon the net taxable value of all property subject to property
11 taxation within the district;

12 L. hire and retain officers, agents, employees,
13 engineers, attorneys and any other persons, permanent or
14 temporary, necessary or desirable to effect the purposes of the
15 Flood Control District Act; defray any expenses incurred
16 thereby in connection with the district; and acquire office
17 space, equipment, services, supplies, fire and extended
18 coverage insurance, use and occupancy insurance, [~~workmen's~~
19 workers' compensation insurance, property damage insurance,
20 public liability insurance for the district and its officers,
21 agents and employees and other types of insurance as the board
22 may determine. Provided, however, that no provision in that
23 act authorizing the acquisition of insurance shall be construed
24 as waiving any immunity of the district or any director,
25 officer or agent of the district otherwise existing under the

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underscored material = new
[bracketed material] = delete

1 laws of the state;

2 M acquire, improve, equip, hold, operate, maintain
3 and dispose of a flood control system, project and appurtenant
4 works;

5 N. pay or otherwise defray the cost of any project;

6 O. deposit any money of the district in any banking
7 institution within or without the state and secured in such
8 manner and subject to such terms and conditions as the board
9 may determine;

10 P. invest any surplus money in the district
11 treasury, including money in any sinking or reserve fund
12 established for the purpose of retiring any securities of the
13 district, ~~[which]~~ that is not required for the immediate
14 necessities of the district in its own securities or in federal
15 securities, by direct purchase of any issue of such securities,
16 or part thereof, at the original sale of the same or by the
17 subsequent purchase of such securities;

18 Q. sell any securities purchased and held pursuant
19 to Subsection P of this section;

20 R. accept contributions or loans from the federal
21 government for the purpose of financing the planning,
22 acquisition, improvement, equipment, maintenance and operation
23 of any enterprise in which the district is authorized to
24 engage, and enter into contracts and cooperate with, and accept
25 cooperation and participation from, the federal government for

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underscored material = new
[bracketed material] = delete

1 these purposes;

2 S. enter, without an election, into joint operating
3 or service contracts and agreements, acquisition, improvement,
4 equipment or disposal contracts or other arrangements, for any
5 term not exceeding fifty years, with the federal government,
6 any public body or any person concerning sewer facilities or
7 any project, whether acquired by the district or by the federal
8 government, any public body or any person; and accept grants
9 and contributions from the federal government, any public body
10 or any person in connection therewith;

11 T. cooperate and act in conjunction with a public
12 body, the federal government or any person in the acquisition,
13 improvement or equipment of any project for the controlling of
14 flood or storm waters of the district, or for the protection of
15 life or property therein, or for any other works, acts or
16 purposes provided for in the Flood Control District Act, and
17 adopt and carry out any definite plan or system of work for any
18 such purpose; and

19 U. make all contracts, execute all instruments and
20 do all things necessary or convenient in the exercise of the
21 powers granted by the Flood Control District Act, or in the
22 performance of the district's covenants or duties, or in order
23 to secure the payment of its securities; provided no
24 encumbrance, mortgage or other pledge of property, excluding
25 any money, of the district is created thereby and provided no

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underscored material = new
[bracketed material] = delete

1 property, excluding money, of the district is liable to be
2 forfeited or taken in payment of the securities. "

3 Section 29. Section 72-19-22 NMSA 1978 (being Laws 1990,
4 Chapter 14, Section 22, as amended) is amended to read:

5 "72-19-22. ADDITIONAL POWERS OF THE AUTHORITY. --The
6 authority may exercise the following duties, privileges,
7 immunities, rights, liabilities and disabilities appertaining
8 to a public body politic and corporate and constituting a
9 quasi-municipal corporation and political subdivision of the
10 state established as an instrumentality exercising public and
11 essential governmental and proprietary functions to provide for
12 the public health, safety and general welfare:

13 A. perpetual existence and succession;

14 B. adopt, have and use a corporate seal and alter
15 the same at pleasure;

16 C. sue and be sued and be a party to suits, actions
17 and proceedings;

18 D. commence, maintain, intervene in, defend,
19 compromise, terminate by settlement or otherwise and otherwise
20 participate in and assume the cost and expense of any and all
21 actions and proceedings now or hereafter begun and appertaining
22 to the authority or its board, [~~its~~] officers, agents or
23 employees; or any of the authority's duties, privileges,
24 immunities, rights, liabilities and disabilities; or the
25 authority's flood control system, other property of the

. 143526. 2

underscored material = new
[bracketed material] = delete

1 authority or any project;

2 E. enter into contracts and agreements, including
3 but not limited to contracts with the federal government, the
4 state and any other public body;

5 F. borrow money and issue securities evidencing any
6 loan to or amount due by the authority, provide for and secure
7 the payment of any securities and the rights of the holders of
8 those securities and purchase, hold and dispose of securities
9 as provided in the Southern Sandoval County Arroyo Flood
10 Control Act;

11 G. refund any loan or obligation of the authority
12 and issue refunding securities to evidence such loan or
13 obligation without any election;

14 H. purchase, trade, exchange, encumber and
15 otherwise acquire, maintain and dispose of property and
16 interests in that property;

17 I. levy and cause to be collected general ad
18 valorem taxes on all property subject to property taxation
19 within the authority; provided that the total tax levy,
20 excluding any levy for the payment of any debt of the authority
21 authorized pursuant to the Southern Sandoval County Arroyo
22 Flood Control Act, for any fiscal year shall not exceed an
23 aggregate total of one dollar (\$1.00) [~~or any lower amount~~
24 ~~required by operation of the rate limitation provisions of~~
25 ~~Section 7-37-7.1 NMSA 1978 upon this tax levy]~~ for each one

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underscored material = new
[bracketed material] = delete

1 thousand dollars (\$1,000) of net taxable value, as that term is
2 defined in the Property Tax Code, by certifying, on or before
3 the fifteenth day of July in each year in which the board
4 determines to levy a tax, to the board of county commissioners
5 of Sandoval county, or by such other date as the laws of the
6 state may prescribe to such other body having authority to levy
7 taxes within each county wherein the authority has any
8 territory, the rate so fixed, with directions that, at the time
9 and in the manner required by law for levying taxes for other
10 purposes, such body having authority to levy taxes shall levy
11 the tax upon the net taxable value of all property subject to
12 property taxation within the authority, in addition to such
13 other taxes as may be levied by such body, as provided in
14 Sections 72-19-23 through 72-19-27 NMSA 1978. No taxes may be
15 levied and collected for any purpose, or any contract made,
16 until a bond issue has been submitted to and approved by the
17 qualified electors as provided in the Southern Sandoval County
18 Arroyo Flood Control Act;

19 J. hire and retain officers, agents, employees,
20 engineers, attorneys and any other persons, permanent or
21 temporary, necessary or desirable to effect the purposes of the
22 Southern Sandoval County Arroyo Flood Control Act; defray any
23 expenses incurred thereby in connection with the authority; and
24 acquire office space, equipment, services, supplies, fire and
25 extended coverage insurance, use and occupancy insurance,

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[bracketed material] = delete

1 workers' compensation insurance, property damage insurance,
2 public liability insurance for the authority and its officers,
3 agents and employees and other types of insurance, as the board
4 may determine; provided, however, that no provision in that act
5 authorizing the acquisition of insurance shall be construed as
6 waiving any immunity of the authority or any director, officer
7 or agent thereof and otherwise existing under the laws of the
8 state;

9 K. condemn property for public use;

10 L. acquire, improve, equip, hold, operate, maintain
11 and dispose of a flood control system, storm sewer facilities,
12 project and appurtenant works, or any interest therein, wholly
13 within the authority, or partially within and partially without
14 the authority, and wholly within, wholly without or partially
15 within and partially without any public body all or any part of
16 the area of which is situated within the authority;

17 M pay or otherwise defray the cost of any project;

18 N. pay or otherwise defray and contract so to pay
19 or defray, for any term not exceeding fifty years, without an
20 election, except as otherwise provided in the Southern Sandoval
21 County Arroyo Flood Control Act, the principal of, any interest
22 on and any other charges appertaining to, any securities or
23 other obligations of the federal government, any public body or
24 person incurred in connection with any such property so
25 acquired by the authority;

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underscored material = new
[bracketed material] = delete

1 O. establish and maintain facilities within or
2 without the authority, across or along any public street,
3 highway, bridge, viaduct or other public right of way or in,
4 upon, under or over any vacant public lands, which public lands
5 are now or may become the property of the state, or across any
6 stream of water or water course, without first obtaining a
7 franchise from the municipality, county or other public body
8 having jurisdiction over the same; provided that the authority
9 shall cooperate with any public body having such jurisdiction,
10 shall promptly restore any such street, highway, bridge,
11 viaduct or other public right of way to its former state of
12 usefulness as nearly as may be and shall not use the same in
13 such manner as to impair completely or unnecessarily the
14 usefulness thereof;

15 P. deposit any money of the authority, subject to
16 the limitations in Article 8, Section 4 of the constitution of
17 New Mexico, in any banking institution within or without the
18 state and secured in such manner and subject to such terms and
19 conditions as the board may determine, with or without the
20 payment of any interest on any such deposit;

21 Q. invest any surplus money in the authority
22 treasury, including such money in any sinking or reserve fund
23 established for the purpose of retiring any securities of the
24 authority, not required for the immediate necessities of the
25 authority, in its own securities or in federal securities, by

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[bracketed material] = delete

1 direct purchase of any issue of such securities, or part
2 thereof, at the original sale of the same, or by the subsequent
3 purchase of such securities;

4 R. sell any such securities thus purchased and
5 held, from time to time;

6 S. reinvest the proceeds of any such sale in other
7 securities of the authority or in federal securities, as
8 provided in Subsection Q of this section;

9 T. sell in season from time to time such securities
10 thus purchased and held, so that the proceeds may be applied to
11 the purposes for which the money with which such securities
12 were originally purchased was placed in the treasury of the
13 authority;

14 U. accept contributions or loans from the federal
15 government for the purpose of financing the planning,
16 acquisition, improvement, equipment, maintenance and operation
17 of any enterprise in which the authority is authorized to
18 engage and enter into contracts and cooperate with and accept
19 cooperation and participation from the federal government for
20 these purposes;

21 V. enter, without any election, into joint
22 operating or service contracts and agreements, acquisition,
23 improvement, equipment or disposal contracts or other
24 arrangements, for any term not exceeding fifty years, with the
25 federal government, any public body or any person concerning

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underscored material = new
[bracketed material] = delete

1 storm sewer facilities, or any project, whether acquired by the
2 authority or by the federal government, any public body or any
3 person; and accept grants and contributions from the federal
4 government, any public body or any person in connection
5 therewith;

6 W. enter into and perform, without any election,
7 when determined by the board to be in the public interest and
8 necessary for the protection of the public health, contracts
9 and agreements, for any term not exceeding fifty years, with
10 the federal government, any public body or any person for the
11 provision and operation by the authority of storm sewer
12 facilities;

13 X. enter into and perform, without any election,
14 contracts and agreements with the federal government, any
15 public body or any person for or concerning the planning,
16 construction, lease or other acquisition, improvement,
17 equipment, operation, maintenance, disposal and [the] financing
18 of any project, including but not necessarily limited to any
19 contract or agreement for any term not exceeding fifty years;

20 Y. enter upon any land, make surveys, borings,
21 soundings and examinations for the purposes of the authority;
22 locate the necessary works of any project and roadways and
23 other rights of way appertaining to any project authorized in
24 the Southern Sandoval County Arroyo Flood Control Act; and
25 acquire all property necessary or convenient for the

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underscored material = new
[bracketed material] = delete

1 acquisition, improvement or equipment of such works;

2 Z. cooperate with and act in conjunction with the
3 state, or any of its engineers, officers, boards, commissions
4 or departments, or with the federal government or any of its
5 engineers, officers, boards, commissions or departments, or
6 with any other public body or any person in the acquisition,
7 improvement or equipment of any project for the controlling of
8 flood or storm waters of the authority, or for the protection
9 of life or property therein, or for any other works, acts or
10 purposes provided for in the Southern Sandoval County Arroyo
11 Flood Control Act, and adopt and carry out any definite plan or
12 system of work for any such purpose;

13 AA. cooperate with the federal government or any
14 public body by an agreement therewith by which the authority
15 may:

16 (1) acquire and provide, without cost to the
17 cooperating entity, the land, easements and rights of way
18 necessary for the acquisition, improvement or equipment of the
19 flood control system or any project;

20 (2) hold and save harmless the cooperating
21 entity free from any claim for damages arising from the
22 acquisition, improvement, equipment, maintenance and operation
23 of the flood control system or any project;

24 (3) maintain and operate any project in
25 accordance with regulations prescribed by the cooperating

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underscored material = new
[bracketed material] = delete

1 entity; and

2 (4) establish and enforce flood channel limits
3 and ~~[regulations]~~ rules, if any, satisfactory to the
4 cooperating entity;

5 BB. carry on technical and other investigations of
6 all kinds, ~~make measurements~~, collect data and ~~make analyses~~,
7 studies and inspections pertaining to control of floods, sewer
8 facilities and any project, both within and without the
9 authority, and for this purpose the authority has the right of
10 access through its authorized representative to all lands and
11 premises within the state;

12 CC. have the right to provide from revenues or
13 other available funds an adequate fund for the ~~improvement~~ and
14 equipment of the authority's flood control system or of any
15 parts of the works and properties of the authority;

16 DD. prescribe and enforce reasonable rules [~~and~~
17 ~~regulations~~] for the prevention of further encroachment upon
18 existing defined waterways, by their enlargement or other
19 modification, for additional waterway facilities to prevent
20 flooding;

21 EE. require any person desiring to ~~make~~ a
22 connection to any storm water drain or flood control facility
23 of the authority or to cause storm waters to be emptied into
24 any ditch, drain, canal, floodway or other appurtenant
25 structure of the authority firstly to ~~make~~ application to the

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underscored material = new
[bracketed material] = delete

1 board to make the connection, to require the connection to be
2 made in such manner as the board may direct;

3 FF. refuse, if reasonably justified by the
4 circumstances, permission to make any connection designated in
5 Subsection DD or [~~Subsection~~] EE of this section;

6 GG. make and keep records in connection with any
7 project or otherwise concerning the authority;

8 HH. arbitrate any differences arising in connection
9 with any project or otherwise concerning the authority;

10 II. have the management, control and supervision of
11 all the business and affairs appertaining to any project
12 [~~herein~~] authorized in the Southern Sandoval County Arroyo
13 Flood Control Act, or otherwise concerning the authority, and
14 of the acquisition, improvement, equipment, operation and
15 maintenance of any such project;

16 JJ. prescribe the duties of officers, agents,
17 employees and other persons and fix their compensation;
18 provided that the compensation of employees and officers shall
19 be established at prevailing rates of pay for equivalent work;

20 KK. enter into contracts of indemnity and guaranty,
21 in such form as may be approved by the board, relating to or
22 connected with the performance of any contract or agreement
23 [~~which~~] that the authority is empowered to enter into under the
24 provisions of the Southern Sandoval County Arroyo Flood Control
25 Act or of any other law of the state;

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underscored material = new
[bracketed material] = delete

1 LL. provide, by any contract for any term not
2 exceeding fifty years, or otherwise, without an election:

3 (1) for the joint use of personnel, equipment
4 and facilities of the authority and any public body, including
5 without limitation public buildings constructed by or under the
6 supervision of the board of the authority or the governing body
7 of the public body concerned, upon such terms and agreements
8 and within such areas within the authority as may be
9 determined, for the promotion and protection of health,
10 comfort, safety, life, welfare and property of the inhabitants
11 of the authority and any such public body; and

12 (2) for the joint employment of clerks,
13 stenographers and other employees appertaining to any project,
14 now existing or hereafter established in the authority, upon
15 such terms and conditions as may be determined for the
16 equitable apportionment of the expenses therefrom resulting;

17 MM obtain financial statements, appraisals,
18 economic feasibility reports and valuations of any type
19 appertaining to any project or any property pertaining thereto;

20 NN. adopt any resolution authorizing a project or
21 the issuance of securities, or both, or otherwise appertaining
22 thereto, or otherwise concerning the authority;

23 OO. make and execute a mortgage, deed of trust,
24 indenture or other trust instrument appertaining to a project
25 or to any securities authorized in the Southern Sandoval County

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underscored material = new
[bracketed material] = delete

1 Arroyo Flood Control Act, or to both, except as provided in
2 Subsection PP of this section and in Section 72-19-54 NMSA
3 1978;

4 PP. make all contracts, execute all instruments and
5 do all things necessary or convenient in the exercise of the
6 powers granted in the Southern Sandoval County Arroyo Flood
7 Control Act, or in the performance of the authority's covenants
8 or duties, or in order to secure the payment of its securities;
9 provided, no encumbrance, mortgage or other pledge of property,
10 excluding any money, of the authority is created thereby and
11 provided no property, excluding money, of the authority is
12 liable to be forfeited or taken in payment of such securities;

13 QQ. have and exercise all rights and powers
14 necessary or incidental to or implied from the specific powers
15 granted in the Southern Sandoval County Arroyo Flood Control
16 Act, which specific powers shall not be considered as a
17 limitation upon any power necessary or appropriate to carry out
18 the purposes and intent of that act; and

19 RR. exercise all or any part or combination of the
20 powers granted in the Southern Sandoval County Arroyo Flood
21 Control Act. "

22 Section 30. Section 73-1-21 NMSA 1978 (being Laws 1931,
23 Chapter 97, Section 19, as amended) is amended to read:

24 "73-1-21. TAX ROLL BASED ON NEEDED IMPROVEMENTS--
25 LIMITATION.--After an estimate of the cost of the improvements
. 143526. 2

underscored material = new
[bracketed material] = delete

1 needed in the district is made, as provided in Section 73-1-20
2 NMSA 1978, the directors shall make up a tax roll, which shall
3 include all property as shown by the decree of the court, as
4 herein provided, and shall thereupon determine the value of the
5 same, using the valuations as shown by the most recent tax
6 schedules for property taxation purposes of the county or
7 counties wherein the property is situated. The directors shall
8 determine the tax levy to be made against the net taxable
9 value, as that term is defined in the Property Tax Code, of all
10 property on the tax roll to produce the necessary revenue to
11 make the improvements needed in the district. The tax shall
12 not exceed, in any year, five dollars (\$5.00) [~~or any lower~~
13 ~~maximum amount required by operation of the rate limitation~~
14 ~~provisions of Section 7-37-7.1 NMSA 1978]~~ on each one thousand
15 dollars (\$1,000) of net taxable value and shall be uniformly
16 levied against all the property on such conservancy district
17 tax roll, as hereinafter provided. The levy may be made
18 annually, so long as necessary to finance the improvements from
19 time to time determined by the directors to be needed in the
20 district."

21 Section 31. Section 73-20-17 NMSA 1978 (being Laws 1957,
22 Chapter 210, Section 16, as amended) is amended to read:

23 "73-20-17. BUDGETS--TAX LEVY--LIMITATION.-- Within the
24 first quarter of each calendar year, the board of directors
25 shall prepare an itemized budget of the funds needed for

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underscored material = new
[bracketed material] = delete

1 administration, construction, operation and maintenance of
2 works of improvement. After approval of the budget by the
3 board of supervisors, the board of directors shall, by order or
4 resolution, levy an assessment sufficient to meet the budget,
5 not to exceed five dollars (\$5.00) [~~or any lower maximum amount~~
6 ~~required by operation of the rate limitation provisions of~~
7 ~~Section 7-37-7.1 NMSA 1978 upon the assessment authorized by~~
8 ~~this section~~] on each one thousand dollars (\$1,000) of net
9 taxable value, as that term is defined in the Property Tax
10 Code, of all real property subject to taxation within the
11 district, except that the limit on assessments does not apply
12 to any levy necessary to provide a sinking fund for retirement
13 of bonds authorized by Section 73-20-13 NMSA 1978. A copy of
14 the budget and order or resolution shall be certified to the
15 county assessor of the county or counties involved by July 15
16 of each year. "

17 Section 32. Section 73-20-46 NMSA 1978 (being Laws 1965,
18 Chapter 137, Section 20, as amended) is amended to read:

19 "73-20-46. DISTRICT ASSESSMENTS. --

20 A. In the event a district is unable to meet or
21 bear the expense of the duties imposed upon it by the Soil and
22 Water Conservation District Act, the supervisors may adopt a
23 resolution [~~which~~] that, to be effective, shall be approved by
24 referendum in the district and [~~which~~] that shall provide for
25 an annual levy for a stated period of up to ten years in a

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underscored material = new
[bracketed material] = delete

1 stated amount not exceeding one dollar (\$1.00) [~~or any lower~~
2 ~~maximum amount required by operation of the rate limitation~~
3 ~~provisions of Section 7-37-7.1 NMSA 1978 upon the assessment~~
4 ~~authorized by this section]~~ on each one thousand dollars
5 (\$1,000) of net taxable value, as that term is defined in the
6 Property Tax Code, of real property within the district, except
7 that real property within incorporated cities and towns in the
8 district may be excluded. The referendum held to approve or
9 reject the resolution of the supervisors shall be conducted
10 with appropriate ballot and in substantially the same manner as
11 a referendum adopting and approving the creation of a proposed
12 district. After the initial authorization is approved by
13 referendum, the supervisors shall adopt a resolution in each
14 following year authorizing the levy. To extend an assessment
15 beyond the period of time originally authorized and approved by
16 referendum, the supervisors shall adopt a new resolution and
17 the district voters shall approve it in a referendum. The
18 extension shall be for the same period of time as originally
19 approved, but the rate of the tax may be different as long as
20 it does not exceed one dollar (\$1.00) on each one thousand
21 dollars (\$1,000) of net taxable value of real property within
22 the district, except that real property within incorporated
23 municipalities in the district may be excluded. If the
24 district is indebted to the United States or the state or any
25 of their respective agencies or instrumentalities, including

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underscored material = new
[bracketed material] = delete

1 the New Mexico finance authority, at the time of the expiration
2 of the original authorization, the supervisors may renew the
3 assessment by resolution for a period not to exceed the
4 maturity date of the indebtedness, and no referendum for that
5 renewal is necessary.

6 B. No resolution authorized under Subsection A of
7 this section shall be effective, and neither a referendum nor a
8 levy is authorized, unless the resolution is submitted to and
9 approved in writing by the commission.

10 C. In the event a resolution of the supervisors is
11 adopted and approved in accordance with the provisions of
12 Subsection A of this section, the supervisors of the district
13 shall certify by the fifteenth of July of each year to the
14 county assessor of each county in which there is situate land
15 subject to the district assessment:

16 (1) a copy of the resolution of the district
17 supervisors;

18 (2) the results of any referendum held in the
19 year the certification is made; and

20 (3) a list of landowners of the district and a
21 description of the land owned by each ~~which~~ that is subject
22 to assessment.

23 D. A county assessor shall indicate the information
24 on the tax schedules, ~~shall~~ compute the assessment and
25 ~~shall~~ present the district assessment by regular tax bill.

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1 E. The district assessment shall be collected by
2 the county treasurer of each county in which taxable district
3 land is situate in the same manner and at the same time that
4 county ad valorem taxes are levied. The conditions, penalties
5 and rates of interest applicable to county ad valorem taxation
6 apply to the levy and collection of district assessments. A
7 county treasurer shall be entitled to a collection fee equal to
8 the actual costs of collection or four percent of the money
9 collected from the levy of the district assessment, whichever
10 is the lesser.

11 F. District assessment funds shall be transferred
12 to and held by the district supervisors and shall be expended
13 for district obligations and functions. All district funds
14 shall be expended in accordance with budgets approved by the
15 commission and by the local government division of the
16 department of finance and administration.

17 G. In the event the supervisors of a district
18 determine that there are or will be sufficient funds available
19 for the operation of the district for any year for which an
20 assessment is to be levied, they shall, by resolution, direct
21 the assessor of each county in which taxable district land is
22 situate, by July 15 of each year, to decrease the district
23 assessment or to delete the district assessment reflected on
24 the tax schedules.

25 H. Any levy authorized by the Soil and Water

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1 Conservation District Act and any loan or other indebtedness
2 authorized by that act [~~which~~] that will require a levy shall
3 be based exclusively on or levied exclusively on the real
4 property in the district, except that real property within
5 incorporated cities and towns may be excluded. Owners of
6 nonagricultural land may petition the district board of
7 supervisors to delete their real property from the tax
8 schedules, insofar as the district assessment is concerned;
9 provided that these lands will not benefit from the operation
10 of the district or the project for which the loan or levy is to
11 be made. "

12 Section 33. Section 74-10-27 NMSA 1978 (being Laws 1993,
13 Chapter 319, Section 27) is amended to read:

14 "74-10-27. POWERS OF THE AUTHORITY. --The authority may
15 exercise the following duties, privileges, immunities, rights,
16 liabilities and disabilities appertaining to a public body
17 politic and corporate and constituting a quasi-municipal
18 corporation and political subdivision of the state established
19 as an instrumentality exercising public and essential
20 governmental and proprietary functions to provide for the
21 public health, safety and general welfare:

- 22 A. perpetual existence and succession;
- 23 B. adopt, have and use a corporate seal and alter
24 the same at pleasure;
- 25 C. sue and be sued and be a party to suits, actions

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1 and proceedings;

2 D. commence, maintain, intervene in, defend,
3 compromise, terminate by settlement or otherwise and otherwise
4 participate in and assume the cost and expense of any and all
5 actions and proceedings now or hereafter begun and appertaining
6 to the authority or its board, [~~its~~] officers, agents or
7 employees; or any of the authority's duties, privileges,
8 immunities, rights, liabilities and disabilities; or the
9 authority's solid waste system, other property of the authority
10 or any project;

11 E. enter into contracts and agreements, including
12 but not limited to contracts with the federal government, the
13 state and any other public body;

14 F. borrow money and issue securities evidencing any
15 loan to or amount due by the authority, provide for and secure
16 the payment of any securities and the rights of the holders of
17 those securities and purchase, hold and dispose of securities
18 as provided in the Solid Waste Authority Act;

19 G. refund any loan or obligation of the authority
20 and issue refunding securities to evidence such loan or
21 obligation without any election;

22 H. purchase, trade, exchange, encumber and
23 otherwise acquire, maintain and dispose of property and
24 interests in that property;

25 I. subject to an election as provided in the Solid

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1 Waste Authority Act, levy and cause to be collected general ad
2 valorem taxes on all property subject to property taxation
3 within the authority; provided that the total tax levy,
4 excluding any levy for the payment of any debt of the authority
5 authorized pursuant to the Solid Waste Authority Act, for any
6 fiscal year shall not exceed an aggregate total of three mills
7 [~~or any lower amount required by operation of the rate~~
8 ~~limitation provisions of Section 7-37-7.1 NMSA 1978 upon this~~
9 ~~tax levy~~] for each one thousand dollars (\$1,000) of net taxable
10 value, as that term is defined in the Property Tax Code, by
11 certifying, on or before the fifteenth day of July in each year
12 in which the board determines, after approval by the qualified
13 electors pursuant to the Solid Waste Authority Act, to levy a
14 tax, to the board of county commissioners within each county
15 wherein the authority has any territory, the rate so fixed,
16 with directions that, at the time and in the manner required by
17 law for levying taxes for other purposes, such body having
18 authority to levy taxes shall levy the tax upon the net taxable
19 value of all property subject to property taxation within the
20 authority;

21 J. hire and retain officers, agents, employees,
22 engineers, attorneys and any other persons, permanent or
23 temporary, necessary or desirable to effect the purposes of the
24 Solid Waste Authority Act; defray any expenses incurred thereby
25 in connection with the authority; and acquire office space,

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1 equipment, services, supplies, fire and extended coverage
2 insurance, use and occupancy insurance, workers' compensation
3 insurance, property damage insurance, public liability
4 insurance for the authority and its officers, agents and
5 employees and other types of insurance, as the board may
6 determine; provided, however, that no provision in that act
7 authorizing the acquisition of insurance shall be construed as
8 waiving any immunity of the authority or any director, officer
9 or agent thereof and otherwise existing under the laws of the
10 state;

11 K. condemn property for public use;

12 L. acquire, improve, equip, hold, operate, maintain
13 and dispose of a solid waste system, wholly within the
14 authority, or partially within and partially without the
15 authority, and wholly within, wholly without or partially
16 within and partially without any public body all or any part of
17 the area of which is situated within the authority;

18 M pay or otherwise defray the cost of any project;

19 N. pay or otherwise defray and contract so to pay
20 or defray, for any term not exceeding fifty years, without an
21 election, except as otherwise provided in the Solid Waste
22 Authority Act, the principal of, any interest on and any other
23 charges appertaining to any securities or other obligations of
24 the federal government, any public body or person incurred in
25 connection with any such property so acquired by the authority;

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1 O. establish and maintain facilities within or
2 without the authority, across or along any public street,
3 highway, bridge, viaduct or other public right of way or in,
4 upon, under or over any vacant public lands, which public lands
5 are now or may become the property of the state, or across any
6 stream of water or water course, without first obtaining a
7 franchise from the municipality, county or other public body
8 having jurisdiction over the same; provided that the authority
9 shall cooperate with any public body having such jurisdiction,
10 shall promptly restore any such street, highway, bridge,
11 viaduct or other public right of way to its former state of
12 usefulness as nearly as may be and shall not use the same in
13 such manner as to impair completely or unnecessarily the
14 usefulness thereof;

15 P. deposit any money of the authority, subject to
16 the limitations in Article 8, Section 4 of the constitution of
17 New Mexico, in any banking institution within or without the
18 state and secured in such manner and subject to such terms and
19 conditions as the board may determine, with or without the
20 payment of any interest on any such deposit;

21 Q. invest any surplus money in the authority
22 treasury, including such money in any sinking or reserve fund
23 established for the purpose of retiring any securities of the
24 authority, not required for the immediate necessities of the
25 authority, in its own securities or in federal securities, by

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1 direct purchase of any issue of such securities, or part
2 thereof, at the original sale of the same, or by the subsequent
3 purchase of such securities;

4 R. sell any such securities thus purchased and
5 held, from time to time;

6 S. reinvest the proceeds of any such sale in other
7 securities of the authority or in federal securities, as
8 provided in Subsection Q of this section;

9 T. sell in season from time to time such securities
10 thus purchased and held, so that the proceeds may be applied to
11 the purposes for which the money with which such securities
12 were originally purchased was placed in the treasury of the
13 authority;

14 U. accept contributions or loans from the federal
15 government for the purpose of financing the planning,
16 acquisition, improvement, equipment, maintenance and operation
17 of any enterprise in which the authority is authorized to
18 engage and enter into contracts and cooperate with and accept
19 cooperation and participation from the federal government for
20 these purposes;

21 V. enter into joint operating or service contracts
22 and agreements, acquisition, improvement, equipment or disposal
23 contracts or other arrangements, for any term not exceeding
24 fifty years, with the federal government, any public body or
25 any person concerning solid waste facilities, or any project,

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1 whether acquired by the authority or by the federal government,
2 any public body or any person; and accept grants and
3 contributions from the federal government, any public body or
4 any person in connection therewith;

5 W. enter into and perform when determined by the
6 board to be in the public interest and necessary for the
7 protection of the public health, contracts and agreements, for
8 any term not exceeding fifty years, with the federal
9 government, any public body or any person for the provision and
10 operation by the authority of solid waste facilities;

11 X. enter into and perform, without any election,
12 contracts and agreements with the federal government, any
13 public body or any person for or concerning the planning,
14 construction, lease or other acquisition, improvement,
15 equipment, operation, maintenance, disposal and [the] financing
16 of any project, including but not necessarily limited to any
17 contract or agreement for any term not exceeding fifty years;

18 Y. enter upon any land, make surveys, borings,
19 soundings and examinations for the purposes of the authority,
20 locate the necessary works of any project and roadways and
21 other rights of way appertaining to any project authorized in
22 the Solid Waste Authority Act and acquire all property
23 necessary or convenient for the acquisition, improvement or
24 equipment of such works;

25 Z. cooperate with and act in conjunction with the

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1 state or any of its engineers, officers, boards, commissions or
2 departments or with the federal government or any of its
3 engineers, officers, boards, commissions or departments or with
4 any other public body or any person in the acquisition,
5 improvement or equipment of any project or for any works, acts
6 or purposes provided for in the Solid Waste Authority Act and
7 adopt and carry out any definite plan or system of work for any
8 such purpose;

9 AA. cooperate with the federal government or any
10 public body by an agreement therewith by which the authority
11 may:

12 (1) acquire and provide, without cost to the
13 cooperating entity, the land, easements and rights of way
14 necessary for the acquisition, improvement or equipment of the
15 solid waste system or any project;

16 (2) hold and save harmless the cooperating
17 entity free from any claim for damages arising from the
18 acquisition, improvement, equipment, maintenance and operation
19 of the solid waste system or any project; and

20 (3) maintain and operate any project in
21 accordance with regulations prescribed by the cooperating
22 entity;

23 BB. carry on technical and other investigations of
24 all kinds, make measurements, collect data and make analyses,
25 studies and inspections pertaining to solid waste facilities,

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1 and any project, both within and without the authority, and for
2 this purpose the authority has the right of access through its
3 authorized representative to all lands and premises within the
4 state;

5 CC. have the right to provide from revenues or
6 other available funds an adequate fund for the improvement and
7 equipment of the authority's solid waste system or of any parts
8 of the works and properties of the authority;

9 DD. make and keep records in connection with any
10 project or otherwise concerning the authority;

11 EE. arbitrate any differences arising in connection
12 with any project or otherwise concerning the authority;

13 FF. have the management, control and supervision of
14 all the business and affairs appertaining to any project
15 [~~herein~~] authorized in the Solid Waste Authority Act, or
16 otherwise concerning the authority, and of the acquisition,
17 improvement, equipment, operation and maintenance of any such
18 project;

19 GG. prescribe the duties of officers, agents,
20 employees and other persons and fix their compensation;

21 HH. enter into contracts of indemnity and guaranty,
22 in such form as may be approved by the board, relating to or
23 connected with the performance of any contract or agreement
24 [~~which~~] that the authority is empowered to enter into under the
25 provisions of the Solid Waste Authority Act or of any other law

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1 of the state;

2 II. provide, by any contract for any term not
3 exceeding fifty years, or otherwise, without an election:

4 (1) for the joint use of personnel, equipment
5 and facilities of the authority and any public body, including
6 without limitation public buildings constructed by or under the
7 supervision of the board of the authority or the governing body
8 of the public body concerned, upon such terms and agreements
9 and within such areas within the authority as may be
10 determined, for the promotion and protection of health,
11 comfort, safety, life, welfare and property of the inhabitants
12 of the authority and any such public body; and

13 (2) for the joint employment of clerks,
14 stenographers and other employees appertaining to any project,
15 now existing or hereafter established in the authority, upon
16 such terms and conditions as may be determined for the
17 equitable apportionment of the expenses therefrom resulting;

18 JJ. obtain financial statements, appraisals,
19 economic feasibility reports and valuations of any type
20 appertaining to any project or any property pertaining thereto;

21 KK. adopt any resolution authorizing a project or
22 the issuance of securities, or both, or otherwise appertaining
23 thereto, or otherwise concerning the authority;

24 LL. make and execute a mortgage, deed of trust,
25 indenture or other trust instrument appertaining to a project

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1 or to any securities authorized in the Solid Waste Authority
2 Act, or to both, except as provided in Subsection MM of this
3 section and in Section [~~48 of the Solid Waste Authority Act~~]
4 74-10-48 NMSA 1978;

5 MM make all contracts, execute all instruments and
6 do all things necessary or convenient in the exercise of the
7 powers granted in the Solid Waste Authority Act or in the
8 performance of the authority's covenants or duties or in order
9 to secure the payment of its securities; provided, no
10 encumbrance, mortgage or other pledge of property, excluding
11 any money, of the authority is created thereby and provided no
12 property, excluding money, of the authority is liable to be
13 forfeited or taken in payment of such securities;

14 NN. have and exercise all rights and powers
15 necessary or incidental to or implied from the specific powers
16 granted in the Solid Waste Authority Act, which specific powers
17 shall not be considered as a limitation upon any power
18 necessary or appropriate to carry out the purposes and intent
19 of that act;

20 OO. exercise all or any part or combination of the
21 powers granted in the Solid Waste Authority Act; and

22 PP. to fix and from time to time increase or
23 decrease rates, tolls or charges for services or facilities
24 furnished or made available by the authority and to pledge that
25 revenue for the payment of any indebtedness of the district.

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1 Until paid, all rates, tolls or charges constitute a perpetual
2 lien on and against the property served, and any such lien may
3 be foreclosed in the same manner as provided by the laws of New
4 Mexico for the foreclosure of real estate mortgages. "

5 Section 34. Section 76-3-2 NMSA 1978 (being Laws 1903,
6 Chapter 107, Section 2, as amended) is amended to read:

7 "76-3-2. COUNTY BOARDS OF HORTICULTURAL COMMISSIONERS--
8 POWERS--INSPECTION--SPRAYING TREES--TAX LEVY. --

9 A. It shall be the duty of the board of
10 horticultural commissioners of each county, when it deems
11 necessary, to cause an inspection to be made of any orchard,
12 nursery, trees, shrubs, plants, seeds, vines, fruit, fruit
13 packing house, storehouse, storeroom, salesroom or any other
14 place in its county to determine if the orchard, nursery,
15 shrubs, plants, trees, seeds, vines, fruit, fruit packing
16 house, storehouse, storeroom, salesroom or other place is
17 infested with any insects, fungus or plant or fruit disease, or
18 the eggs or larvae thereof, [~~which~~] that is deemed injurious to
19 fruit or horticultural plants. If, from an inspection of the
20 orchard, nursery, trees, shrubs, plants, seeds, vines, fruit,
21 fruit packing house, storehouse, storeroom, salesroom or other
22 place in the county, any insects, fungus growth or other pests,
23 or the eggs or larvae thereof, are found to exist, the
24 inspector appointed by the board of horticultural commissioners
25 shall serve written notice on the owner or person in charge of

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1 the premises on which the insects, fungus growth or other
2 insect pests, or eggs or larvae thereof, are found to exist,
3 that the same are infested with insects, fungus growth or other
4 pests, or the eggs or larvae thereof, and shall require the
5 owner or person in charge of the premises to disinfect by
6 proper spray or other treatment the orchard, trees, nursery,
7 shrubs, plants, seeds, vines, fruit, fruit packing house,
8 storehouse, storeroom, salesroom or other place found to be
9 infested with insects, fungus growth or other pests, [~~which~~
10 that are injurious to horticultural plants or the fruit
11 therefrom, for the eradication of the insects, fungus growth or
12 other pests, or the eggs or larvae thereof. It is the duty of
13 the owner or person in charge of any premises found to be
14 infested with insects, fungus growth or other pests to
15 eradicate by proper spraying or other proper treatment the
16 insects, fungus growth or other pests injurious to
17 horticultural plants, or the eggs or larvae thereof. The
18 neglect, failure or refusal of the owner or person in charge of
19 any premises found infested with insects, fungus growth or
20 other pests injurious to horticultural plants or fruit, or the
21 eggs or larvae thereof, to take proper measures for the
22 eradication of the pests within the time specified in the
23 notice from the inspector shall cause him to be deemed guilty
24 of a misdemeanor and he shall be punished by fine of not less
25 than five dollars (\$5.00) and not more than fifty dollars

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1 (\$50.00) for each offense, and each day the insects, fungus
2 growth or other pests injurious to horticultural plants or the
3 fruit therefrom, or the eggs or larvae thereof, are not
4 eradicated from the premises on which they are found shall
5 constitute a separate offense.

6 B. If after the inspector has served notice upon
7 the owner or person in charge of any premises on which are
8 situate any orchard, nursery, trees, shrubs, plants, seeds,
9 vines, fruit, fruit packing house, salesroom, storeroom,
10 storehouse or other place where fruit or plants are stored or
11 handled that the premises are infested with insects, fungus,
12 disease or other pests [~~which~~] that are injurious to
13 horticultural plants or the fruit therefrom, or the eggs or
14 larvae thereof, and the owner or person in charge of the
15 premises neglects, fails or refuses to eradicate the insects,
16 fungus, disease or other pests, or the eggs or larvae thereof,
17 within the time specified in the notice, then the board of
18 horticultural commissioners of the county in which the premises
19 are situated shall cause the inspector to eradicate from the
20 premises the insects, fungus, disease or other pests injurious
21 to horticultural plants or the fruit therefrom, or the eggs or
22 larvae thereof, either by spraying or other proper treatment.
23 In the event the pests cannot be eradicated by spraying or
24 other proper treatment, or the spread of the insects, fungus,
25 disease or other pests, or the eggs or the larvae thereof,

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1 cannot be prevented from spreading to other premises on which
2 are growing or situate horticultural plants or the fruit
3 therefrom, then it shall be the duty of the board of
4 horticultural commissioners to cause all orchards, nurseries,
5 trees, shrubs, vines, plants, seeds, fruit, storehouses,
6 storerooms, salesrooms, fruit packing houses or other objects
7 or things [~~which~~] that are infested with insects, fungus,
8 disease or pests, or the eggs or larvae thereof, to be so
9 destroyed, either in whole or in part, as to eradicate the
10 insects, fungus, disease or other pests, or the eggs or larvae
11 thereof. The expense of spraying or treatment for the
12 eradication of the insects, fungus, disease or other pests, or
13 the eggs or larvae thereof, or of destroying, in whole or in
14 part, any orchard, trees, shrubs, plants, vines, seeds,
15 nursery, salesroom, packingroom, fruit or other thing infested
16 with the pests, to eradicate or prevent the spread of the pests
17 to other premises shall be a lien upon the land on which the
18 same are situate, and foreclosed as provided in Section 76-3-5
19 NMSA 1978. When it is necessary for the board of horticultural
20 commissioners to cause spraying to be done or orchards, trees
21 or other objects to be destroyed as provided in this section,
22 the board of county commissioners shall pay the costs out of
23 the general funds of the county and repay those costs to the
24 general funds of the county from the money received from the
25 foreclosure of the lien.

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1 C. The inspectors appointed by any county board of
2 horticultural commissioners shall receive compensation for
3 services performed by them under orders of the board at a per
4 diem rate to be fixed from time to time by the county board of
5 horticultural commissioners, and the county commissioners shall
6 allow and pay the compensation out of the horticultural
7 commission fund upon vouchers signed by the chairman of the
8 board. For the purpose of providing funds for the payment of
9 the inspectors and other necessary expenses incurred by the
10 board, the county commissioners of every county where there is
11 a county board of horticultural commissioners appointed as
12 provided by law are authorized and directed to levy a special
13 tax not exceeding five dollars (\$5.00) [~~or any lower amount~~
14 ~~required by operation of the rate limitation provisions of~~
15 ~~Section 7-37-7.1 NMSA 1978 upon the special tax authorized by~~
16 ~~this subsection]~~ upon each one thousand dollars (\$1,000) of net
17 taxable value, as that term is defined in the Property Tax
18 Code, of all orchard lands and lands used for nurseries within
19 the county, which tax shall be levied, assessed and collected
20 as other taxes in the county, and the proceeds shall be
21 credited to the horticultural commission fund of the county.
22 All money collected by enforcement of the liens provided for in
23 Sections 76-3-1 through 76-3-14 NMSA 1978 shall be credited to
24 the horticultural commission fund. "

25 Section 35. Section 77-2-15 NMSA 1978 (being Laws 1937,

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underscored material = new
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1 Chapter 205, Section 2, as amended) is amended to read:

2 "77-2-15. SPECIAL TAXES--LEVY--COLLECTION.--

3 A. Each year the board of county commissioners of
4 each county shall at its first meeting after the return of the
5 assessment of the property for taxation by the county assessors
6 of each county, levy a special tax at a rate to be fixed each
7 year by the New Mexico livestock board. [~~Subject to the~~
8 ~~provisions of Section 7-37-7.1 NMSA 1978~~] The New Mexico
9 livestock board shall, in each year, order the levy of a tax on
10 livestock at a rate not to exceed ten dollars (\$10.00) on each
11 one thousand dollars (\$1,000) of net taxable value, as that
12 term is defined in the Property Tax Code, of the livestock.
13 The New Mexico livestock board may set different rates for
14 individual classes of livestock.

15 B. The order imposing the levy of the tax shall be
16 made on or before June 30 in each year and shall be certified
17 to the department of finance and administration by the
18 director. The department of finance and administration shall
19 certify the amount of the levy to the board of county
20 commissioners of each county, and the board of county
21 commissioners shall include the levy in its annual levy of
22 taxes. The special tax shall be collected in each county and
23 paid to the state treasurer in the manner provided by law for
24 the collection and payment of other state taxes. Such funds
25 shall be remitted to the New Mexico livestock board for deposit

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1 in the interim receipts and disbursements fund. "

2 Section 36. Section 77-2-16 NMSA 1978 (being Laws 1915,
3 Chapter 85, Section 1, as amended) is amended to read:

4 "77-2-16. FINANCIAL REPORT AND TAX ESTIMATE--STATE LEVY--
5 MAXIMUM RATE.--It is the duty of the board on or before June 30
6 of each year to make and file with the department of finance
7 and administration a report and estimate showing the amount of
8 money in the custody or under the control of the treasurer of
9 the board, the estimated receipts from all sources and the
10 actual and estimated expenditures for the current fiscal year.
11 The department of finance and administration shall annually, at
12 the time and in the manner of certifying rates under the
13 Property Tax Code, certify a rate and impose a levy upon all
14 cattle, horses, mules, asses, sheep, goats and buffalo in every
15 county in the state [~~provided that such levy shall not exceed~~
16 ~~the amount required by operation of the rate limitation~~
17 ~~provisions of Section 7-37-7.1 NMSA 1978]~~. "

18 Section 37. REPEAL.--Section 7-37-7.1 NMSA 1978 (being
19 Laws 1979, Chapter 268, Section 1, as amended) is repealed.

20 Section 38. DELAYED REPEAL.--Section 1 of this act is
21 repealed effective January 1, 2004.

22 Section 39. APPLICABILITY.--The provisions of Sections 1
23 through 37 of this act apply to the 2003 and subsequent
24 property tax years.